



New York Revolutionary Tax Lists

Subcommittee of Revolutionary Taxes, Genealogy Committee, National Society Sons of the American Revolution
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Purpose of the Report

Background. The state of New York first passed tax laws during the Revolution in 1778. The New York tax lists that provide evidence of Patriotic Service for the Sons of the American Revolution must date between 1778 and 1783 inclusive and in the title and/or body of the text of the law mandating the list, state that at least in part the purpose was to raise money to support the War or address a request of the Continental Congress. Twelve tax laws were passed from 1778 through 1783. Some taxes in effect during the Revolution were mandated by laws that supported only civil functions, whether enacted before or during the Revolution. These taxes do not provide evidence of Patriotic Service for the Sons of the American Revolution (SAR).

New York tax lists for the Revolutionary period, 1775-1783, can be found in two places: the New York State Archives and in the counties.

The New York State Archives has custody of a number of Revolutionary tax records for the Albany, Dutchess, Orange, Ulster, and Westchester counties for the Revolutionary period. All of these lists for Revolutionary years are for 1779, with the exception of a single 1780 list. These lists are available from the New York State Archives on two reels of microfilm, and they can be borrowed through interlibrary loan. All but one list are in Series A3210, Accounts and Tax Assessment Lists, 1721-1729, 1779-1788. Series A1201, Tax Lists and Assessment Rolls, 1779-1815, includes a single tax list for the Revolutionary period: Ballston District of Albany County for 1779. It should be noted that a tax list for the Saratoga District in Series A1201 appears to be a 1780 list from the title, but this is a case of misleading handwriting. The certification at the end of the list cites an authorizing statute passed in 1786, and the list is filed as a 1786 list by the New York State Archives.

The extant lists are of three kinds: land tax (real property tax), personal property tax, and combination lists with both land and personal property taxes. Where there is a separate land tax list and personal property tax list for a particular jurisdiction, the two lists are usually in the same handwriting and in the same booklet or under the same cover page(s).

Thanks are due to the New York State Archives, and to the Library of Virginia for arranging the interlibrary loan of the microfilm.

The only Revolutionary tax lists which the Subcommittee has found in county custody are Dutchess County lists for 1775, 1777, 1778, and 1779. These are in a bound ledger in the Office of the County Clerk with colonial lists from 1771 through 1774 and have been microfilmed by FamilySearch on reel 0925055. At the end of this ledger is an undated list which includes Clinton and Washington, both of which were formed as precincts in 1786 and as towns in 1788.

Determining Which Records Provide a Basis for Patriotic Service

Thirty-eight of the Revolutionary tax lists in the New York State Archives identify in the list the authorizing statute by name and/or date, usually in the title on the first page of names. Each one of these lists was mandated by one of three statutes that supported the Revolution:

Session 2, Ch. 16, passed 2 March 1779. One of the purposes of this tax was "...to defray the expence [sic.] of the present war..."

Session 3, Ch. 27, passed 23 October 1779. This tax was to raise \$2.5 million, \$2.4 million of which was to meet a request for money from the Continental Congress.

Session 3, Ch. 47, passed 6 March 1780. This tax was to raise \$5 million, of which \$4¼ million was to be paid to the treasurer of the United States.

Further information about these and other New York Revolutionary tax laws can be found in this Subcommittee's report, "New York Tax Laws in Force During the American Revolution," posted under the Genealogy tab at www.sar.org. The full text of these laws can be found in *Laws of the State of New-York, Vol. 1 [1777-1784]* (Albany, 1886), posted at https://books.google.com/books?id=0N8TAAAYAAJ&printsec=frontcover&source=gbs_ge_summary_r&cad=0#v=onepage&q&f=false.

The authorizing statute is not identified explicitly for five tax lists. The circumstantial evidence is overwhelming that one of these lists, the 1779 Land and Personal Property List for the Cornwall District in Orange County, was mandated by Ch. 16 of Session 2, passed 2 March 1779:

1. The list was for March 1779 (day not stated), which is consistent with when the county was likely to prepare an assessment list mandated by a law passed 2 March 1779.
2. The March date for the 1779 Cornwall list is consistent with when the lists were being created under Ch. 16 for the adjacent county of Westchester. The Westchester County list was divided into sections for the different precincts or districts. The subtitle for most of those sections included a specific date, ranging from 31 March 1779 through 12 April 1779.

Determining Which Records Provide a Basis for Patriotic Service *cont'd.*

3. The rate for land on the list was one shilling per pound and the rate for personal property was six pence per pound, the rates specified in Ch. 16.

4. A page filed with the list says, "To Mr Banker Treasurer." Gerard Banker/Bancker was the state treasurer. Ch. 16 required that the copies of the lists be forwarded to the state treasurer.

The combination of the different rates for land and personal property, the transmission of the list to the state treasurer meeting statutory requirements, and the date of the list consistent with the preparation of other lists known by direct evidence to have been mandated by Ch. 16 leaves no doubt that this list was also mandated by Ch. 16.

A second 1779 Orange County list was for the Goshen Precinct Land and Personal Property Tax. It is not possible to compute the tax rate because the list gives the amount assessed for the two taxes, but not the value of the property on which the assessment was based. None the less, the evidence is strong that this list was mandated by Ch. 16 as well:

1. The list was certified in April 1779 (day not stated), which is consistent with when the county was likely to prepare an assessment list mandated by a law passed 2 March 1779.

2. The timing of the list was about the same as the list for the Cornwall District of Orange County, which supported the Revolution.

3. The different sections of the 1779 tax list for Westchester County mandated by Ch. 16 were prepared from 31 March 1779 through 12 April 1779. The April date for the 1779 Cornwall list is consistent with when the lists were being created for the adjacent county of Westchester.

4. Below the certification on the last page of the list, page 16, is the notation, "For the Treasurer of the State of NYork." Ch. 16 required that the copies of the lists be forwarded to the state treasurer.

Based on the transmission of the list to the state treasurer meeting statutory requirements, the date of the list is consistent with when lists mandated by Ch. 16 would have been prepared, and the date of the list consistent with the preparation of other lists known by direct evidence to have been mandated by Ch. 16, the Goshen Precinct Land and Personal Property Tax is accepted as mandated by Ch. 16 also.

There is no direct evidence for which statute mandated three 1779 Ulster County lists: the Rochester Precinct Land Tax List, the Rochester Personal Property Tax List, and the Shawangonk Land and Personal Property Tax List. As in the case of the Goshen Precinct list for Orange County, there is persuasive indirect evidence that these lists were mandated by a statute that authorized a tax that supported the War. In this case that statute is Ch. 27 of the Third Legislative Session, passed 3 October 1779.

1. The cover of the booklet that included both the Rochester Personal Land Tax List Rochester Personal Property Tax List is dated December 1779. The Shawangonk Precinct Land and Personal Property Tax List was certified on 29 December 1779. Ch. 27 of the Third Legislative Session, passed 3 October 1779, required that collectors pay into the treasury on or before 1 January 1780. The dates of these lists are consistent with the statutory requirement that the tax was to be paid by 1 January.

2. The 1779 Land and Personal Property Tax List for Hanover Precinct of Ulster County includes direct evidence in its title that it was mandated by Ch. 27. This list was certified on 29 December 1779, showing that Ulster County was preparing tax lists required by Ch. 27 at the same time that these three lists were being prepared.

3. The 1779 Land and Personal Property Tax List for the Southeast Precinct of Dutchess County was certified on 25 December 1779. This list included direct evidence in its title that it was mandated by Ch. 27. All three Ulster lists bear a date consistent with when an adjacent county was preparing its list for submission to the state treasurer under Chapter 27.

4. Ch. 27 included a requirement that assessment lists were to be filed with the state treasurer. The cover of the booklet that included both of the Rochester lists says, "For the Treasurer of the State of New York", meeting this statutory requirement. A sheet of paper was included with the Shawangonk list that said, "For Mr. Banker". Gerard Banker/Bancker was the state treasurer. A similar document says that the Hanover Precinct assessment list was for Mr. Banker, a list that includes direct evidence that it was mandated by Ch. 27.

The timing of the lists and the submission of copies to the state treasurer provide evidence that these three Ulster County lists were mandated by Ch. 27, passed in the third legislative session. This law required that \$2.5 million be raised, \$2.4 million of which was to meet a request of the Continental Congress for money.

There is also negative evidence that these five lists were mandated by the two statutes mentioned above and not a statute supporting only civil functions. First, no lists in the New York State Archives for the Revolutionary period have been identified as mandated by a statute supporting only civil functions. Not one title or certification hints that a list was for a tax for civil functions only. Second, no tax lists have been found in the New York State Archives dating from 1730 through 1778, inclusive. Such lists are extant among records held by Dutchess Cpinty. There is no evidence that civil lists were submitted to the colony or state from 1730 through 1783.

All of the Revolutionary tax lists in the New York State Archives provide evidence of Patriotic Service for the Sons of the American Revolution.

The minutes of the supervisors of Dutchess County (reel 0925056) indicate that all four Revolutionary tax lists in County custody were to raise money for "General County Charges," a phrase used in pre-Revolutionary minutes as well. All four lists were prepared in June, the month pre-Revolutionary tax lists were also prepared in Dutchess County. The 1775 and 1777 Dutchess County lists in the Office of the County Clerk could not have been mandated by a statute supporting the Revolution, as the first such statute was passed on 28 March 1778. Additional details will be provided below in the list of taxes that do not provide evidence of Patriotic Service.

None of the Revolutionary Tax Lists in the Office of the Clerk of Dutchess County provide evidence of Patriotic Service.

Organization of the Lists in the Report and What to Submit with NSSAR Applications

This report will be organized alphabetically by county, and within each county, alphabetically by district, precinct, or ward. Column 1 will state this using the heading “County - Ward/District/Precinct.” There are at most two lists within a year, a Land Tax and a Personal Property Tax. For a number of jurisdictions whose lists are extant in the New York State Archives, there is a single list with the land and personal property information that appears in different columns. This information will be in column 2 with the heading “Year and Type of Tax.” Information in the first two columns has been provided by the Subcommittee on Revolutionary Taxes. Do not look for these exact words on the list. The 3rd column will provide the title from the list itself in quotation marks and the heading is “Title and Details.” This can usually be found at the top of the first page of names. In a few cases other information will be given either to identify the list or to provide information useful in determining which statute mandated the list. Text from the list will be in quotation marks and original spelling has been preserved. The third column will also identify the law mandating the list and how it supported the Revolution. Any additional comments on the list will also be provided in this column.

Applicants using a New York Revolutionary Tax list from the New York State Archives should submit the following pages, with citations:

- Cite the list using the description in the first two columns of the report, with the page number in this report.
- The page giving the title of the list. This is almost always at the top of the first page of names, and will be page 1 in all instances where the list has page numbers.
- The page bearing the name of the ancestor. The page number is often at the top of the page, although in some cases it is obscured or missing. In those cases determine the page number by identifying the page number of the preceding or following page. Some lists have no page numbers.
- For certain specific lists, additional pages must be submitted to identify the list.
 - Orange County, Cornwall District, 1779 Land and Personal Property Tax List: also submit the cover page of the booklet, which identifies the precinct and date of the list.
 - Ulster County, Hanover Precinct, 1779 Land Tax or 1779 Personal Property Tax: also submit the page of the booklet bearing the name of the county, precinct and date. This is the reverse of a page of names.
 - Ulster County, Rochester Precinct, 1779 Land Tax or 1779 Personal Property Tax: also submit the cover page of the booklet bearing the name of the precinct and date.
 - Westchester County, 1779 Land and Personal Property Tax List: also submit the page bearing the name of the District in which the ancestor was taxed. Cite this page number also.

Tax Lists That Provide Evidence of Patriotic Service

County - Ward/District/ Precinct	Year and Type of Tax	Title and Details
Albany County, Albany City Ward 1	1779 Land and Personal Property Tax	“Land and Personal Tax List of the first Ward of the District of the City of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for raising Monies by Tax to be Applied towards the Public Exigencies of the State passed 2d Day of March 1779—” Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.
Albany County, Albany City Ward 2	1779 Land and Personal Property Tax	“Land and Personal Tax List of the Second Ward of the City of Albany District Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for Raising Monies by Tax to be Applied towards the public Exigencies of the State passed 2 March 1779” Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.
Albany County, Albany City Ward 3	1779 Land and Personal Property Tax	“Land and Personal Tax List of the Third Ward of the City of Albany District Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for Raising Monies by Tax to be Applied Towards the Public Exigencies of the State passed 2 d Day of March 1779 -” Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.

Tax Lists That Provide Evidence of Patriotic Service *cont'd.*

County - Ward/District/ Precinct	Year and Type of Tax	Title and Details
Albany County, Ballston District	1779 Land and Personal Property Tax	<p>“Tax List of the District of Balls Town and the sum Annexed to Each Persons Name who in the opinion of the Assessors of said District ought to be Taxed in Pursuance of an Act of the Legislature of the State of New York passed 2d Day of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes. The Ballston District list is the only Revolutionary tax list in the New York State Archives not in Series A3210. It is in Series 1201 and is on a separate microfilm.</p>
Albany County, Cambridge District	1779 Land Tax	<p>“Tax List of the Real Estate of the Inhabitants of Cambridge District in the County of Albany pursuant to an Act of the legislature of the State of New York Intituled an Act for Raising Monies to be applied towards the Public Exigences of the State Passed the Second Day of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Cambridge District	1779 Personal Property Tax	<p>“Tax List of the Personal Estate of the Inhabitants [illeg word] District of Cambridge; Pursuant to an Act of the Legislature of the State of New York, Intituled an act for Raising Monies to be applied towards the Public Exigences of the State Passed the 2d March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Claverack District, East Part	1779 Land Tax	<p>“Land Tax List of the East part of the District of Claverack in the County of Albany pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for Raising Monies by Tax to be Applied towards the Public Exigencies of the State passed the 2d Day of March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes. The New York State Archives files this list as the “Last” part of Claverack, instead of the East part. Some of the capital “E’s” do appear to be “L’s,” but a close examination shows that the word is indeed “East.”</p>
Albany County, Claverack District, East Part	1779 Personal Property Tax	<p>“Personal Tax List of the East part of the District Of Claverack in the County of Albany Pursuant To the Directions of an act of the Legislature of the State of New York Entitled an act for Raising Monies by Tax to be applied towards the Public Exigencies of the State Passed the 2d Day of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes. The New York State Archives files this list as the “Last” part of Claverack, instead of the East part. Some of the capital “E’s” do appear to be “L’s,” but a close examination shows that the word is indeed “East.”</p>
Albany County, Claverack District, West Part	1779 Land Tax	<p>“Land Tax List of the West part of the District of Claverack in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act of Raising Monies by Tax to be Applied towards the public Exigences of this State passed the 2d March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Claverack District, West Part	1779 Personal Property Tax	<p>“Personal Tax List of the West part of the District of Claverack in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act of Raising Monies by Tax to be applied towards the Public Exigencies of this State Passed the 2d Day of March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>

Tax Lists That Provide Evidence of Patriotic Service *cont'd.*

County - Ward/District/ Precinct	Year and Type of Tax	Title and Details
Albany County, Coschacky District	1779 Land Tax	<p>“Land Tax List of the District of Coxhacky in the County of Albany Pursuant to the Directions of an Act of Legislature of the State of New York Entitled an Act for Raising Monies by tax to be Applied towards the public Exigencies of the State Passed the 2d Day of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Coschacky District	1779 Personal Property Tax	<p>“Personal Tax List of the District of Coxhacky in the County of Albany Pursuant to the Directions of an Act of Legislature of the State of New York Entitled an Act for Raising Monies by Tax to be Applied towards the Public Exigencies of the State Passed the 2d of March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, German Camp District	1779 Personal Property Tax	<p>“Personal Tax List of the District of the German Camp in the County of Albany Pursuant to the Directions of an Act of Legislature of the State of New York Entitled “an Act for Raising Monies by Tax to be Applied towards the Public Exigencies of the State Passed the 2d of March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Great Inboght District	1779 Land Tax	<p>“Land Tax List of the District of Great-Inboght in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled “an Act for Raising Monies by Tax to be Applied towards the Public Exigencies of the State Passed the 2d Day of March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Great Inboght District	1779 Personal Property Tax	<p>“Personal Tax List of Great Inboght District in the County of Albany pursuant to the Directions of an Act of the Legislature of the State of New York Entitled “An Act for raising Monies by tax to be Applied towards the Public Exigencies of the State Passed the 2d Day of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Half Moon District	1779 Land Tax	<p>“A Tax list of the District of Half Moon For Real Estate; agreeable to an act passed by the Legislature of This State Intituled an Act for Raising Monies by Tax to be applied Towards the Public Exigencies of the State Passed the 2d Day of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Half Moon District	1779 Personal Property Tax	<p>“Personal Tax List of the District of Half Moon Pursuant to the Directions of an Act of the Legislature of the State of New York Intituled an act for Raising monies by Tax to be applied Towards the Public Exigences of the State Passed the 2d of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Hosick District	1779 Land Tax	<p>“Land Tax List of the District of Hosack in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York entitled an Act for Raising Monies by tax to be Applied towards the public Exigencies of the State Passed the 2d Day of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes. The Personal Property tax list for Hosick District is not in the New York State Archives.</p>

Tax Lists That Provide Evidence of Patriotic Service *cont'd.*

County - Ward/District/ Precinct	Year and Type of Tax	Title and Details
Albany County, Kinderhook District	1779 Land Tax	<p>“Tax list of the District of Kinderhook in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for raising Monies by Tax to be Applied towards the Public Exigencies of the State Passed the 2 March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes..</p>
Albany County, Kinderhook District	1779 Personal Property Tax	<p>“Personal Tax List of the District of Kinderhook in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for raising Monies by Tax to be Applied towards the public Exigencies of the State Passed the 2d Day of March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Kings District	1779 Land Tax	<p>“Land Tax List of the District of Kings pursuant to an act passed by the Legislature of the State of N.York Intituled an Act for Raising Mon- eys by Tax applied towards the Public Exigencees of the State Passed the secd day of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Kings District	1779 Personal Property Tax	<p>“Personal Tax List of Kings District in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for raising Monies by Tax to be applied towards the public Exigencies of the State passed 2d March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Manor of Livingston District	1779 Land Tax	<p>“Land Tax List of the District of the Manor of Livingston in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for raising Monies by Tax to be Applied towards the Public Exigencies of the State Passed the 2d Day of March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Manor of Livingston District	1779 Personal Property Tax	<p>“Personal Tax List of the District of the Manor of Livingston in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for Raising Monies by Tax to be Applied towards the Public Exigencies of the State Passed the 2d Day of March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Manor of Ranselaer District, Northwest Quarter	1779 Land Tax	<p>“Land Tax List of the North West Quarter of the Manor of Ranselaer District in the “Personal Tax List of the District of the Manor of Liv- ingston in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for Raising Monies by Tax to be Applied towards the Public Exigencies of the State Passed the 2d Day of March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes. County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for Raising Monies by Tax to be Applied towards the public Exigencies of the State passed the 2d Day of March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>

Tax Lists That Provide Evidence of Patriotic Service *cont'd.*

County - Ward/District/ Precinct	Year and Type of Tax	Title and Details
Albany County, Manor of Ranselaer District, Northwest Quarter	1779 Personal Property Tax	<p>“Personal Tax List of the North West Quarter of the Manor of Ranselaer District in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for Raising Monies by tax to be Applied towards the Public Exigencies of the State Passed the 2d Day of March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Manor of Ranselaer District, Southeast Quarter	1779 Land Tax	<p>“Land Tax List of the South East quarter of the Manor of Ranselaer District in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for raising Monies by tax to be Applied towards the public Exigencies of the State Passed 2d Day of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Manor of Ranselaer District, Southeast Quarter	1779 Personal Property Tax	<p>“Personal Tax List of the South East quarter of the Manner of Ranselaer District in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled ‘an Act for raising Monies by Tax to be Applied towards the public Exigencies of the State passed 2d March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Schachtakoke District	1779 Land Tax	<p>“Land Tax List of the District of Schaghtakook in the County of Albany pursuant to the Directions of the Legislature of the State of New York Entitled an Act for Raising Monies by Tax to be Applied toward the public Exigencies of the State Passed 2d Day of March 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Albany County, Schachtakoke District	1779 Personal Property Tax	<p>“Personal Tax List of the District of Schaghtakook in the County of Albany Pursuant to the Directions of an Act of the Legislature of the State of New York Entitled an Act for Raising Monies by Tax to be Applied towards the Public Exigencies of the State Passed the 2d Day of March 1779—”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>
Dutchess County, Southeast Precinct	1779 Land and Personal Property Tax List	<p>“[Torn top] con[torn]ng the amount of the Real & personal Estates Respectively of [torn] Several Inhabitants of Southeast Precinct in the County of Dutchess with the Taxes levied thereon Pursuant to an Act of the Legislature of this State of New York; passed on the 23rd day of October 1779. Entitled an Act for Raising the sum of 2.500.000 Dollars by Tax within this State” The list was certified 25 December 1779 and below the certification said, “To Mr Banker Treasurer to the State of New York”.</p> <p>Session 3, Ch. 27. Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>

Tax Lists That Provide Evidence of Patriotic Service *cont'd.*

County - Ward/District/ Precinct	Year and Type of Tax	Title and Details
Orange County, Cornwall District	1779 Land and Personal Property Tax List	<p>The list bears no title on the first page. The cover of the book says, "I do Hereby Certify This to be a true Coppy of the Assesment Taken by the Assessors of the Cornwell Precinct in March 1779 Jesse Woodhull Supervisor". A sheet was also included that says, "To Mr Banker Treasurer".</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes. The date of the list, record that it was to be sent to the state treasurer, and the fact that the rates were those specified in the statute are sufficient to identify the law that mandated the tax.</p>
Orange County, Cornwall District	1780 Land and Personal Property Tax List	<p>At the top of each page of names, "A Tax list for Cornwall Precinct in the County of Orange," and from the cover, "Cornwall Precinct Tax List Pursuant to the Law passed in Febu.ay 1780". On the last page of the list, "I do hereby certify that the foregoing is a true Coppy of the Tax List for Cornwel Precinct in Orange County for their part of the three Million Dollar Quota, upper Orange County and directed to be raised by Virtue of an Act of the Legislature of this State entitled an Act for raising the Sum of five Million of Dollars within this State Jesse Woodhull Supervisor".</p> <p>Session 3, Ch. 47. No tax law can be found that was passed in the February 1780. However, the certification at the end of the list gives the title of the act. This was Ch. 47, passed on 6 March 1780 in the Third Session of the State Legislature. \$3 million was the second installment of the tax. A total of \$4 ¼ million was to be paid to the United States.</p>
Orange County, Goshen Precinct	1779 Land and Personal Property Tax	<p>"A Copy of the Assessment taken for the Precinct of Goshen in Orange County in April 1779." Below the certification on the last page, "For the Treasurer of the State of N. York."</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes. The date of the list and record that it was to be sent to the state treasurer are sufficient to identify the law that mandated the tax.</p>
Ulster County, Hanover Precinct	1779 Land and Personal Property Tax	<p>There is no title on the list of names. On the reverse of one of the pages of names, "Ulster county and State of Newyork Decemb. the 29th 1779</p> <p>Hannover Precinct Tax List for Raising their Quota of Two Millions five Hundred thousand Dollars by Tax by an Act Passed for that Purpose Octob the 23d 1779</p> <p>The Quota of Hanover is £16494 which is Raised in this List with an Overplus of 1/8—". On a separate sheet was a note, "For Gerard Bancker Esqr Treasr of the Sate of New York."</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress.</p>
Ulster County, Rochester Precinct	1779 Land Tax	<p>"A Tax List of the Real and Personal Estates of the Freeholders of the Township of Rochester". Despite the title, this list appears to be for land only. The list is in a booklet with the Personal Property Tax. The booklet cover says, "Rochester Township Tax List December 1779" and "For the Treasurer of the State of New York".</p> <p>Session 3, Ch. 27. This tax was to raise \$2.4 million to meet a requisition of the Continental Congress. The date of the list and record that it was to be sent to the state treasurer are sufficient to identify the law that mandated the tax.</p>

Tax Lists That Provide Evidence of Patriotic Service *cont'd.*

County - Ward/District/ Precinc	Year and Type of Tax	Title and Details
Ulster County, Rochester Precinct	1779 Personal Property Tax	<p>“A Tax List of the Personal Estates of the Inhabitants of the Township of Rochester”. This tax is in a booklet with the Personal Property Tax. The booklet cover says, “Rochester Township Tax List December 1779” and “For the Treasurer of the State of New York”.</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress. The date of the list and record that it was to be sent to the state treasurer are sufficient to identify the law that mandated the tax.</p>
Ulster County, Shawangonk Precinct	1779 Land and Personal Property Tax	<p>“An Estimate of the Real and Personal Restates of the Inhabitants and Residents in the Precinct of Shawangonk in A Medium between the Old and New Way as the[y] Now Sell December ye 10th 1779”. This list was certified by the supervisor on 25 December 1779. On a separate sheet of paper was a note, “For Mr Banker”, who was the Treasurer of the State of New York.</p> <p>Session 3, Ch. 27. This tax was to raise \$2.5 million, of which \$2.4 million was to meet a requisition of the Continental Congress. The date of the list and record that it was to be sent to the state treasurer are sufficient to identify the law that mandated the tax.</p>
Westchester County	1779 Land and Personal Property Tax	<p>“Copp[y] of a Tax list of the County of Westchester made on the Several Freholders and Inhabitants Living in the Destricts herein mentioned in the Said County pursuant to an act of the Legislature of the State of New York passed the 2d Day of March 1779”</p> <p>Subtitles for the various precincts are: “Copp[y] of a Tax List of the Destrict of Rykes Patent Taken ye 5th day of April 1779” “Copp[y] of a Tax List of the Destrict of pound Ridge ye 2nd day of April 1779” “Copp[y] of a Tax list of the Destrict of Salem taken April ye 2nd 1779—” “Copp[y] of a Tax List for the Middle Ward on the Manor of Cortlandt April ye 5th 1779” “Copp[y] of a Tax List for the West Ward on the Manor of Cortlandt April ye 5th 1779” “Copp[y] of a Tax for the East Ward on the Manor of Cortlandt Taken April 12th 1779” “Copp[y] of a Tax list for the Town of Bedford taken 31st March 1779” “Copp[y] of a Tax List for the Destrict of North Castle AD 1779” “Copp[y] of a Tax list of the Manor of Philipsbourgh 1779”</p> <p>Session 2, Ch. 16. This tax was to defray expenses of the war and other purposes.</p>

Tax Lists That **DO NOT** Provide Evidence of Patriotic Service

Four Dutchess County Revolutionary tax lists are in the Office of the Clerk of Dutchess County and are in a bound ledger. Each list is divided into precincts as follows:

	1775	1777	1778	1779
Amenia	X	X	X	missing
Beekman's	X	X	X	X
Charlotte	X	X	X	X
Fredericksburg	X	missing	X	X
Northeast	X	X	X	X
Pawling's	X	X	X	X
Philipse's	X	missing	X	X
Poughkeepsie	X	X	X	X
Rinibeck	X	X	X	X
Rumbout	X	X	X	X
Southeast	X	X	X	X

The lists themselves contain no indication that they supported a state tax or were mandated by a law that explicitly supported raising funds to support the Revolution. Minutes of the Supervisors' meetings are found in a bound volume, "Supervisor's Record 1771 to 1785," also in the Office of the County Clerk and on FamilySearch microfilm reel 0925056. These also contain no indication that the taxes were mandated by a statute to raise funds to support the Revolution. (They do contain several references to state taxes that supported the Revolution, but the earliest such reference is in a meeting on 24 November 1779 for Ch. 27 of the Third Session of the Legislature, well after the June 1779 list.)

Dutchess County tax lists prior to the Revolution were prepared in June. The four extant Revolutionary lists in Dutchess County were prepared in June, and both the meetings and the lists conformed to colonial meetings and lists. The supervisors and assessors qualified for their office. Specific expenses were itemized as part of the General County Charge. That charge was distributed among the precincts, and the charges peculiar to each precinct were itemized. In short, both the lists and the minutes of the meetings in which they were approved represent the lists as county expenses and not mandated in any part a state law that supported the Revolution.

County - Ward/District/ Precinct	Year and Type of Tax	Title and Details
Dutchess County	1775 County Charge	At the beginning of the list, "At a meeting of the Supervisors and Assessors of Dutchess County, at Poghkeepsie on the [blank] day of June Anno 1775 . . ." The assessors...delivered the Tax Lists to the Supervisors, who having signed the warrents directed to the Collectors, Ordered the Clerk to Calculate the Poundage, the General County Charge being [blank] per pound, and as each respective precinct hath its peculiar Charge Causeth a Variation in the Poundage, as is noted in the aforesaid Book of allowances page [blank],The Supervisors further Order all the Lists to be recorded in this Book And as Follows".
Dutchess County	1777 County Charge	At the beginning of the list, "1777 At a meeting of the Supervisors and Assessors of Dutchess County, at Poghkeepsie the 4th day of June Anno 1777 . . ." The assessors...delivered the Tax Lists to the Supervisors, who having signed the warrents directed to the Collectors, Ordered the Clerk to Calculate the poundage, the General County Charge Being [blank] pr pound and as each respective precinct hath its Peculiar Charge Causeth a Variation in the Poundage, as is noted in the aforesaid Book of allowances page [blank] The supervisors further Order all the Lists to be recorded in this Book as Follows...."
Dutchess County	1778 County Charge	At the beginning of the list, "1778 June" The supervisors' minutes for 15 June 1778 conform to the minutes of colonial meetings approving tax lists to raise money for county expenses.
Dutchess County	1779 County Charge	At the beginning of the list, "1779 June" The supervisors' minutes for 15 June 1779 conform to the minutes of colonial meetings approving tax lists to raise money for county expenses..