



New York Tax Laws in Force During the American Revolution

Subcommittee of Revolutionary Taxes, Genealogy Committee, National Society Sons of the American Revolution
John D. Sinks and Harold Ford



May 24, 2016

Statutes Which Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Session 1 • Ch 17 pp. 37-42	An Act for raising Monies to be applied towards the public Exigencies of this State.	28 Mar 1778	Assessments after 2nd Tuesday in April next.	“...it is necessary in order to defray the expence of the present war, to discharge the debts due from this State, and to make due provision for the support of the civil government thereof, that monies should be raised within the same by tax.” Real and personal property taxed.
Session 1 • Ch 22 pp. 45-47	An Act for raising 700 men to be employed in the defence of this State.	31 March 1778	1778	700 men are to be raised by draft from the militia and continue in service until 1 January next. “That certain resolutions of the council of safety made and passed on the 31st of July last for assessing person exempted from serving in the militia are hereby revived and extended to all persons upwards of the age of 60 years.” “The monies collected in consequence of such assessments shall be paid into the hands of the commanding officer of each respective regiment, to be by him distributed, to and among the drafts from the said regiment in equal proportions.” This tax was delayed in Charlotte County. See Session 2, Ch 29, pp. 123-124.
Session 2 • Ch 16 pp. 102-109	An Act for raising Monies by Tax, to be applied towards the public Exigencies of the State.	2 Mar 1779	Yes	“...it is necessary in order to defray the expence of the present war, to discharge the debts due from this State, and to make due provision for the support of the civil government thereof, that monies should be raised within the same by tax.” Real and personal property taxed. Improved real property was taxed at 1 shilling per pound and personal property was taxed at 6d per pound. Assessments were to be completed by the first Tuesday in April 1779 (12 April) [p. 104]. Copies of the assessment lists were to be filed with the county and state treasurers [p. 105] The lists were to contain the name of the person, the amount of the tax laid for the personal estate at 6d per pound and 1 shilling per pound value of land. [p. 105].
Session 3 • Ch 27 pp. 185-192	An Act for raising the Sum of \$2,500,000 by Tax, within this State.	3 Oct 1779	Collectors to pay county treasury by 1 Jan. next.	\$2.4 million was needed to meet a requisition of the Continental Congress [p. 186]. The burden of the previous act has not been borne equally in all parts of the state, supervisors have neglected to make returns of assessment rolls, and county treasurers have not made returns of the amounts collected [p. 186]. Quotas are assigned the different counties and the supervisors of the counties are to apportion them among the jurisdictions “...according to what may be deemed their present respective circumstances and abilities” [p. 186]. It was evidently left to the counties to set the rate. Details on the method of assessment are provided. Collectors were to collect and pay money into the treasury by 1 January 1780 [p. 188]. Assessment roles were to be signed and filed with the treasurer of the county and the treasurer of the state [p. 188].

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Session 2 • Ch 29 pp. 123-124	An Act empowering the assessors of the county of Charlotte, to make assessments directed by An act for raising 700 men to be employed in the defence of this State.	9 March 1779	1779	The original act was not sent to Charlotte County. "...the assessments directed by the bounty in the said act have not been made...." The assessments are to proceed without delay.
Session 2 • Ch 33 pp. 136-137	An Act for raising 1,000 men for the defence of the frontiers of this State	13 March 1778		1,000 men are to be raised for the defense of the western and northern frontiers of New York. "...all such persons as were by the act for completing the five Continental battalions...shall also be exempted from being drafted into the levies raised by virtue of this act; and that all persons so exempted...and al other male persons who those incapable from bodily infirmity to bear arms, may in the judgment of the assessors be able to contribute towards a bounty for the said levies shall be assessed...." The maximum assessment was \$50.
Session 3 • Ch 47 pp. 222-228	An Act for raising the Sum of \$5,000,000 by Tax, within this State, and for other Purposes therein mentioned.	6 March 1780	1780	Quotas were set of reach county [p. 222]. \$3 million was to be raised by 1 April [p. 222] and \$2 million more by 1 July [p. 227]. County treasurers were to pay the treasurer of the United States \$2 million (from the first installment [p. 224] and \$2 ¼ million (from the second installment [p. 227]. Taxpayers may inspect the rolls at public meetings and adjustments made based upon proofs or allegations made. The meetings, not exceeding 10 days, Sundays excepted, may be adjourned and resumed as necessary. County supervisors were to meet to apportion the quotas for the second collection by the third Monday in May (15 May) [p. 227]. Assessment lists were to list the name of the taxpayer in the first column and the value of the real estate and personal estate in the next two columns [p. 227]. Tax lists were to list the name of the taxpayer in the first column and the value of the real estate and personal estate in the next two columns, and the amount of the tax in the final column [p. 228].
Session 3 • Ch 64 pp. 258-263	An Act approving of the Act of Congress, of the 18th Day of March, 1780, relative to the Finances of the United States, and making Provision for redeeming the Proportion of this State of the Bills of Credit, to be emitted in Pursuance of the said Act of Congress.	15 June 1780	1 July 1780 to 1 April 1781.	"...the congress of the United States of North American, did on the 18th day of March last, pass a certain act" "...the legislature of this state have approved of the said act of congress, and of the measures thereby proposed, for the better establishment of the United States...." "...there shall be raised by tax and paid into the treasury of this State...." The money is to be paid in quarterly from the 1 July through 21 April. Bills of credit were to be retired by money raised from selling forfeited land.
Session 4 • Ch 04 pp. 232-234	An Act to raise troops for the further defence of the Frontiers, and for other Purposes therein mentioned.	29 Sept.1780		"...it is necessary that a number of men should be raised for the further defence of the frontiers...." "...the people called Quakers within their respective regiments shall each time when levies shall be raised in pursuance of this act within the regiment, contribute towards the bounty for raising the said troops in a like manner as directed by the said act "for raising levies to reinforce the army of the United States...." They were to pay 20s if freeholders and 10s if not towards a bounty for raising troops.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Session 4 • Ch 16 pp. 319-322	An Act for raising by Tax, a Sum equal to \$150,000, in Specie.	10 Oct 1780	Tax lists to collectors by 15 Dec 1780. This collection was suspended several times starting on 27 March 1781 and repealed 11 Apr 1782.	“...congress, by act of the 26th day of August last, did resolve “that it be recommended to the several States, to raise by taxes, payable in bills emitted pursuant to the act of congress passed the 18th day of March last, or in specie, their respective quotas of \$3 million agreeable to the apportionment of the 7th of October 1779, and pay the same into the treasury of the United States as soon as possible....” New York levies such a tax to raise \$150,000 in like manner to Session 3 Ch 47.
Session 4 • Ch 20 pp. 328-334	An Act for the Appointment of Commissioners, to procure Monies on Loan, and Clothing for the Use of this State.	7 March 1781		Congress had resolved on 25 October 1780 to recommend to the respective states “...to exert their utmost endeavors to furnish their quotas of troops in the continental line with clothing, on the terms mentioned in the former resolutions of Congress on this subject.” (Journals of the American Congress, Vol. 3, p. 539). This act can be understood in the context of addressing a request of the Congress to provide clothing. Commissioners are appointed “to procure moneys on loan, and clothing for the use of this State....” An annual tax is levied on slaves, carriages, watches, metal wheel clocks, and wrought plate. The tax is payable in gold or silver. The county treasurer is to pay money into the state treasury. “...the tax to be raised in pursuance of this act, shall be and is hereby declared to be pledged and mortgaged for the payment of interest of the monies to be taken on loan, and of the interest of the debts to be contracted for such clothing as aforesaid....”
Session 4 • Ch 45 pp. 363-366	An Act for procuring a Quantity of Wheat, by an equal Tax in Kind.	27 Mar 1781		A tax payable in wheat proportionate to Session 3 Ch. 64 is levied at a ratio of 1 bu. of wheat per \$60 of tax. “it is intended that the wheat to be procured in consequence of this act should be considered as a substitute for the quantity of 5,800 barrels of flour directed to be procured by assessment, pursuant to an act passed for that purpose the 22nd day of September last [Session 3, Ch 2].” [The former act was not a tax, but an impressment with the owners being paid. However, it began, “it is necessary that means should be devised for procuring a part of the quota of beef-cattle required of this State for use of the army....” and made reference to the quota for the state in title. It continued, “... it is also necessary to provide magazines of flour for public uses....” and subsequently mentioned the disposition of wheat and flour in excess of “...the quantity of wheat and flour equal to the quantity of flour allotted as a quota of this state....” This makes clear that the specific tax of flour was in response to a supply quota given by the Congress.] “...if any person shall deem himself or herself taxed to a greater quantity of wheat than he or she hath to spare...” application can be made to the supervisor. [This makes clear that the flour under this act was not being purchased.]
Session 4 • Ch 54 pp. 384-385	An Act for obtaining a Supply of Flour for the Army.	29 June 1781		Amends Session 4, Ch. 45. Authorization for those taxed under 1 bu. to pay in paper currency is repealed. Can use certificates issued for wheat provided to pay their tax.

Statutes Which Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Session 5 • Ch 10 pp. 412-418	An Act for Levying a Tax within this state.	20 Nov 1781		“...there shall be raised by tax within this State the sum of £25,000 in specie....” Wheat can be accepted in payment at 6s/bu. as well as money. County treasurers are to pay money collected, less expenses to the state treasury. “...the treasurer of this state shall be and he is hereby authorized to advance on the warrant, of the person administering the government, ...for that purpose appear to be necessary for the discharge of two months pay of Major General McDougal, and Brigadier General James Clinton and their respective suits, of John Gano chaplain to the brigade under the command of the said brigadier general and of the officers and privates of the regiment of artillery commanded by Colonels Vanschaik and Cortland....” If not enough money is raised for the army pay, grain or flour may be sold.
Session 5 • Ch 37 pp. 472-476	An Act for raising the Sum of £18,000, and the farther sum of £18,000, by Tax within this State, and for settling public accounts.	11 Apr 1782	Paid into state by 1 June 1782.	To be paid in specie or grain. Local collectors are not to sell any wheat from this act at less than 8s/bu unless otherwise directed by the government. £12,000 shall be paid to “...Major General McDougall and Brigadier General James Clinton and to such of their respective suits as are inhabitants of this State to John Gano chaplain, and to the officers and privates of the two regiments of infantry of the State commanded by Colonels Van Schaik and Cortland to such officer and privates in the regiment of artillery commanded by Collo John Lamb, as are deemed part of the quota of this State....”
Session 6 • Ch 6 pp. 505-509	An Act for levying a tax within the state.	22 July 1782	1782	“...there shall be raised by tax and paid into the treasury of this State, on or before the 20th day of September next, the sum of £18,000.” “...the treasurer of this state is hereby authorized and directed to pay the monies arising from the tax to be levied by this act, to the commissioner of the loan office of this State, or to such other persons as shall be appointed by the said superintendent of finance to receive the same within this State.” The governor is authorized to borrow up to £10,000 for use of the state. The governor may “...direct the treasurer of this State to pay such sum or sums to the commissioner of the loan office of this State, or to the superintendent of finances of the United States, or to such person as he shall appoint to receive the same, as part of the quota assigned to this State for the present year.” [The last quoted language is within a paragraph about the loan but supports the interpretation that the the superintendent mentioned in the first section to Robert Morris, Superintendent of Finance of the United States from 1781 to 1784.]
Session 6 • Ch 49 pp. 565-573	An Act for raising money by tax.	25 March 1783	1783	“...there shall be raised by tax within this States [sic] and paid into the treasury of this State the sum of £42,000 in specie....” “the treasurer of this State shall be to the order of the superintendent of finances of the United States, the sum of £36,000, as so as may out of the monies described to be raised in and by this act.” Form of assessment roll and tax list is given at the end of the act.

Statutes Which **Do Not** Provide a Basis for Patriotic Service

Act	Title	Date of Act	Period in Effect	Nature of Act
Session 1 • Ch 47 pp. 087-088	An Act more effectually to prevent the Mischiefs arising from the influence and example of persons of equivocal and suspected characters, in this state.	30 June 1778		Those refusing to swear or affirm allegiance charged double tax on land. This can be used as indirect evidence that a person charged the normal rate took the oath, but the tax itself is not material aid to support the War.
Session 2 • Ch 1 pp. 89-90	An Act to enable the mayor aldermen and commonality of the city of Albany to order the raising of a Sum not exceeding £400, for the Purposes therein mentioned.	13 Oct 1778		A night watch is needed for the safety of the inhabitants.
Session 2 • Ch 17 pp. 109-111	An Act to lay a Duty of Excise on strong Liquors, to appropriate the Monies arising therefrom, and for the better Regulations of Inns and Taverns, within this State.	2 Mar 1779	Until 1 March 1780	“The commissioners shall ... pay the monies they ... to be raised by virtue of this act, into their respective county treasuries, to be applied towards defraying the contingent charges of the counties where the same shall be raised.”
Session 2 • Ch 31 pp. 127-134	An Act for better laying out, regulating and keeping in repair, all common and public highways, and private roads, in the counties of Ulster, Orange, Dutchess Charlotte and Westchester.	11 March 1779		“...keeping in good repair public roads and highways contribute greatly to the ease and advantage of the inhabitants of a country.” “...the bridges and causways hereinafter mentioned in the precincts of Goshen and Cornwall in the County of Orange shall be made and kept in repair by a public tax on the freeholders and inhabitants of the said two precincts...”
Session 3 • Ch 57 p. 126	An Act to raise a Sum not exceeding £1,500, in the East District of the Manor of Rensselaerwyck, in the County of Albany, for the Purposes therein mentioned.	11 Mar 1780		“...from the frequent robberies committed in the east district of the manor of Rensselaerwyck it has become necessary to employ a number of rangers.” Money raised by tax to pay the rangers.

Statutes Which Do Not Provide a Basis for Patriotic Service *continued*

Act	Title	Date of Act	Period in Effect	Nature of Act
Session 4 • Ch 37 p. 182	An Act to raise monies for building a Gaol in the County of Ulster, and for other Purposes therein mentioned.	26 Mar 1781		The gaol in Ulster was destroyed by the enemy. The supervisors are authorized to levy a tax not exceeding £300 to build a new gaol.
Session 4 • Ch 57 pp. 388-392	An Act for raising a Tax in Specie, and a Tax in paper Currency.	30 June 1781		A tax is levied following the apportionment (to the counties) of Session 3 Ch 64. Money is to be paid into the county treasuries. Personal and real estate is taxed. The form of the assessment roll and tax list are given at the end of the act.
Session 5 • Ch 07 pp. 408-410	An Act to enable the Supervisors of the County of Ulster, to levy a Tax in Grain or Specie, for defraying the contingent Charges of the County.	17 Nov 1781		Money is due those who have rendered services to the county. Supervisors to determine amount needed, adding an amount to support the poor. Tax on personal and real estate.
Session 5 • Ch 29 pp. 458-459	An Act to rebuild the court house and gaol in Kingston in Ulster county.	6 April 1782		“...the court house and gaol in the county of Ulster was destroyed by the enemy.” Supervisors are to levy not more than £200 to rebuild these.
Session 6 • Ch 9 pp. 513-519	An Act to compel the payment of the arrearages of taxes.	24 July 1782		“...it is just and necessary that such person who have neglected or refused to contribute their proportion of taxes requisite for the public exigencies, should be compelled to pay the arrearages of such taxes.” These payments are disqualified by virtue of being late. See the last page of the act for the unique form of the list.
Session 6 • Ch 15 pp. 527-529	An Act to authorize the collection of moneys of the poor in the manor of Cortlandt.	18 Feb 1783		Taxes to support the poor for 1776 and 1777 have not been levied in the manor of Cortlandt, Westchester County. Collectors are to proceed. The taxpayers were not at fault for the late payment, but the tax was for a strictly civil function.

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.

Quoted acts/laws are presented with the exact spelling and grammar as originally written. The Subcommittee has suspended the use of (sic) where it might ordinarily be used to keep the quotes as clean and clear as possible.