"AS TRUE AS TAXES"

AN HISTORIAN'S GUIDE TO DIRECT TAXATION AND TAX RECORDS IN CONNECTICUT 1637-1820

By

DIANA ROSS McCAIN

A THESIS SUBMITTED TO THE HISTORY DEPARTMENT OF WESLEYAN UNIVERSITY IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE DEGREE OF MASTER OF ARTS IN HISTORY

Middletown, Ct.

May 1, 1981
"It was as true . . . as taxes is.
And nothing's truer than them."

Charles Dickens, *David Copperfield*
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INTRODUCTION

Benjamin Franklin's 1789 observation that "In this life, nothing can be said to be certain except death and taxes," makes it painfully clear how inescapable a part of the average person's life taxation has always been. But the very aspects of taxation that Franklin and his contemporaries found so irksome -- the inevitability, the prying into each man's property and financial affairs, the wealth extracted from each pocket -- have, ironically, made tax records particularly rich resources for modern historians. Only within the past three decades have historians begun to realize that tax records contain enormous amounts of information that can be analyzed, interpreted, and co-ordinated with other records to shed much-needed light on many aspects of early American life.

However, serious obstacles stand in the way of historians seeking to use tax records. There are few sources an historian can consult for an explanation of the taxation system that produced the records he hopes to use, or for a discussion of the records and their contents. Physical survival of the records is a problem, as with all historical documents. And tax records appear to be among the least centralized of official documents, turning up in state institutions, town halls, private historical societies, and private hands.

This thesis will strive to encourage and facilitate use of tax records for research into Connecticut's past by resolving, to a degree, these problems. The first four chapters will examine, in general, the Connecticut taxation system from its beginning down through 1820. The year 1820 was selected as the terminus of the study because it marked the
beginning of a new era in Connecticut tax policy and practice, which up until that date had functioned on much the same principles from its institution in the seventeenth century. The taxation process will be analyzed with an eye toward understanding the types of records which were produced and their contents, so that historians can better employ them in research projects.

Once the nature of tax records has been explained, the fifth chapter will provide a bibliography/checklist of what Connecticut tax records from the colonial period through 1820 are housed at the Connecticut State Library and at The Connecticut Historical Society. These two Hartford institutions are the major repositories in the state for Connecticut tax records, although many such records remain scattered throughout the state. The bibliography/checklist will assist researchers in need of specific records, and help those seeking a research topic for which sufficient source material has survived.

Tax records are particularly valuable sources for historical research for several reasons. They were among the earliest records produced in colonial communities, dating from very shortly after the first town was established. In his 1961 study of Democracy in the Connecticut Frontier Town of Kent, Charles Grant employed among other sources the first Kent tax record, produced in 1739, the year the town was settled. Historian Jackson Turner Main reported that, "The earliest record we have of the people of Lyme [ Ct ] is an 'assessment' list drawn for tax purposes in 1688," 21 years after the town was founded. It was not long after a town was settled that the need arose for funds to support basic community
activities, to pay the minister, and other expenses. Taxes had to be levied to meet those costs.

A basic understanding of human nature would lead to the assumption that tax records would be among the most comprehensive sources available for historians. Paying taxes was an annual (or sometimes even more frequent), compulsory event for every adult male in colonial America, from almost the very beginning of the continent's settlement. Women, too, were sometimes required to pay taxes. Chances were slim that a man would perform annually the types of activities which produced many of the other records historians rely upon. He would be unlikely to father a child every year, or buy and sell land, or render military service, or become involved in a court case. But, as Franklin put it so succinctly, it was almost a dead certainty that he would pay taxes every year (or at least have his property recorded and evaluated for taxation), and thus appear regularly in tax records.

Also, it mattered relatively little to other members of a community if a man bothered to properly record his child's birth, or his land transactions, or saw his grandfather's will through probate court, or took his grievances to court. But it made a great deal of difference to his neighbors if he escaped paying his fair share of taxes. New England communal philosophy expected each individual to contribute to the support of the town and its activities by paying taxes. If he did not contribute his share, the burden would fall more heavily upon the remaining citizens. Thus his fellow townsman had a personal stake in seeing he did not escape his tax obligation.
Although the evidence is not all in agreement, studies of tax records tend to support the assumption that they are remarkably comprehensive. In a population study of Dedham, Massachusetts, Kenneth Lockridge observed that virtually every adult man in the area was called upon to pay his share of the Massachusetts tax. These men include all of the family heads in the geographical boundaries of the Dedham grant. A number of men are found listed who stayed only a few months, showing that even the rare drifter was likely to be included if he were residing in town at tax-time.

Historian Duane Ball noted of eighteenth-century Chester County, Pennsylvania, sources that "The many marginal notes that show up in the original tax lists serve to suggest that the lists were probably remarkably thorough and comprehensive." Richard Morris observed of Salem, Massachusetts that "A close comparison between the 1790 tax valuation and the published federal census for the same year reveals that the tax book was more comprehensive in its listing of adult male household heads than the first federal census." However, another researcher, Allan Kulikoff, examining the 1790 census and Boston tax records, found that the census contained individuals who did not show up on the tax list.

Yet another study of Boston by G.B. Warden conjectured that the unstable nature of the population of a seaport, coupled with the political advantage that a tax collector like Samuel Adams might glean by leaving off certain names from a tax list, might result in tax records that were less than comprehensive. The conclusion appears to be that, as with all records, the quality will vary from town to town, but in general tax records are among the most thorough of records available.
The term "tax records" encompasses a wide spectrum of documents produced at different times by the system, and varying in their contents. The following chapters will trace the development of Connecticut's taxation system from its inception to its fundamental alteration in 1819. This is not intended to be an exhaustive study of the taxation process, but one which will provide a researcher with enough background to know the kind of information he can expect to find in tax records, and to aid him in interpreting that information.

Also examined will be the United States direct taxes levied in 1798, 1814, 1815, and 1816. These taxes left a substantial body of documents for modern researchers. Federal taxes were administered in a way far different from that of Connecticut's system, so the federal records contain what might be considered unique information. More importantly, the 1798 U.S. direct tax system was the model on which Connecticut's new system, adopted in 1819, was structured.
CHAPTER I

THE COLONIAL PERIOD

Perhaps the most important point to understand about Connecticut's taxation system from the seventeenth through the early nineteenth century is not how it changed, but that it remained remarkably the same throughout the period. Some important alterations did occur in the course of almost two centuries, but the principles of the system remained little changed. A chronological look at Connecticut's taxation system will illustrate the important changes that did take place, and show how those affected the nature of the records produced.

The scope of this study must be immediately qualified. It will be concerned only with direct taxation in Connecticut, for "Direct taxation was the backbone of the colonial system of taxation, the first and always the principal source of the commonwealth revenue." This was equally true of the Revolutionary and early Republic periods in Connecticut. Indirect taxation, in the form of excises, imposts, and duties, will be not included because of its minor significance in Connecticut financial history.

In his study Revolution, Reform, and the Politics of American Taxation, 1763-1783, Robert Becker points out that, unfortunately, "there is no history of taxes in the colonies overall, and there are very few of taxes in the individual colonies. Those few are, with rare exceptions, dry institutional studies . . ." One of the studies he cites is Frederick R. Jones' 1896 monograph History of Taxation in Connecticut, 1636-1776. While Jones' study does fall into Becker's
category of "dry institutional studies," it is also very detailed, and is in fact the only study of any depth about taxation in colonial Connecticut.

As such, it has formed the basis of this section on colonial Connecticut. An effort has been made to go beyond Jones' description of the system to examine how the tax records produced would have appeared. Jones himself gives the reader a description of only one document, the grand list. This discussion will touch on more than half a dozen documents which are of value to historians.

Connecticut levied its first tax in 1637, to help pay the cost of the Pequot War. The colony employed a primitive system of simply assigning each town a lump sum to collect as its part of the tax, or "rate" as it was referred to for a greater part of the colonial period.

The Connecticut Code of Laws of 1650 contains the first important expression of both the philosophy and mechanics of Connecticut taxation. Each adult male resident of the community was expected to bear his share of the financial burden as a matter of principle, so the Code of 1650 directed that

Every Inhabitant shall henceforth contribute to all charges both in Church and Common wealth whereof hee doth or may receive benefit, and every such Inhabitant who doth not voluntarily contribute proportionably to his abillity with the rest of the same Towne to all common charges, both Civill and Ecleseasticall, shall bee compelled thereunto by assessments and distress . . .

By "inhabitant" the Code of 1650 meant every adult male from age 16 up. Each such adult male, or "poll" as he was called, was expected to contribute financially to the support of the community whether or not he possessed any property or source of income. The Code directed
that "for such servants and children as take not wages, their parents and masters shall pay for them, but such as take wages shall pay for themselves." Thus the poll tax applied, apparently, not only to indentured servants and dependent sons living at home, but also could be interpreted as including adult male slaves as well.

Initially the poll tax was set at a fixed rate of two shillings, six pence. This figure was later cut to 18 pence, increased for a short period to one shilling, eight pence, then dropped back to 18 pence. This method of determining the poll tax was replaced in 1737 by a process in which each adult male was assessed 18 pounds for his poll. This meant that he paid whatever tax rate was applicable on 18 pounds as though he possessed property worth that sum. Since prior to this period the poll tax had been 18 pence, which figured out to one pence per pound, it was, as Frederick Jones pointed out, a change that was "one more of form than principle -- a change from the expression of the thing to the thing itself, from 18d to its base."

Indeed, individual lists prior to 1737 contained listings of the poll tax rate at 18 pounds per head as the base amount, for, as Jones noted, "the polls were entered in the list with the estates according to their base, viz., 18 pence represented a listed value of 18 pounds."

Women never paid a poll tax for themselves. From the very beginning of the system the practice was followed of exempting certain individuals in a community, such as magistrates and church elders, from taxes.

Most individuals in a community would come to possess property, and it was upon this property, principally in the form of land and livestock which represented the major source of wealth in Connecticut, that most
of the direct tax was laid. The tax was not a lump sum, as was applied in the Pequot War rate, but a certain amount per pound, or shilling, of property value, such as one penny per 20 shillings. Women who did possess property, in most cases widows, did pay property taxes.

To see that the required tax was fairly distributed, it was necessary to determine the relative worth of the property to be taxed, particularly land. This brings up one of the most important aspects of Connecticut taxation for an historian. Property was not taxed on the basis of its market value, that is, on the basis of how much money it could be sold for. Rather, it was valued on the basis of its "probable net revenue," since New England legislators "accepted income rather than wealth as the proper measure of people's ability to pay."

Becker pointed out that income was often hard to determine in eighteenth-century America, and profits could be concealed fairly easily. Hiding property was more difficult, though not impossible. Colonial farmers were notorious for driving livestock into the forest at assessment time, and gold or silver plate was as easy to hide as it was difficult to acquire. Nevertheless, income-producing property tended on the whole to be highly visible, and as a matter of convenience New England legislators preferred to tax it rather than income per se when they had a choice. The primary source of internal revenues in New England in the decade before independence was the general property tax, which included taxes on more than just real property. Lawmakers assumed that the amount of cleared land a man owned, his livestock and buildings, or a merchant's stock-in-trade, were more or less accurate measures of probable income and therefore of ability to pay.

The Code of 1650 did not specify the value at which lands were to be assessed, but this was soon remedied. The Code of 1650 did assist with the valuation of livestock, directing that animals be valued at certain sums, depending upon the species and the age.
cow four years or older was to be set in the tax list at a value of five pounds.

In addition to land and livestock, the Code of 1650 included as taxable property "howses . . . mills, shipps and all small vessells, merchantable goods, cranes, wharves . . . ." The Code recognized that certain occupations would provide a man with additional income for which he should be taxed, and provided that individuals employed as carpenters, tailors, barbers, and in other occupations be taxed on "their returns and gaines proportionably unto other men . . . ." apparently at the tax official's discretion.

The Code of 1650 also introduced the practice of exempting from poll taxes individuals who were "dissabled by sickness, lameness or other infirmities . . . ."

Thus the Code of 1650 established the principles of Connecticut taxation that were to vary only slightly over the next 169 years. Each adult male was expected to pay his fair share of the burden of community expenses, whether or not he possessed any property. In addition, property owners were expected to pay a tax on their possessions, based on the income they could hope to realize from that property. Persons with occupations which would produce income were taxed on those activities. And provision was made for excusing from taxation those who were viewed as special cases, be they important community officials, or unfortunate citizens.

Administering the taxes called, obviously, for a system, for which the Code of 1650 provided. The mechanics of the system proved as lasting as the principles, sustaining only minor modifications down through the early Republic period of Connecticut history.
Connecticut government was conducted on the town level, and the taxation system was no exception. Taxes, be they colonial (or "country taxes" as they were called in the early years), the infrequent county taxes, or taxes to cover local expenses, were assessed and collected in the towns.

The Code of 1650 directed each community annually to select several of its citizens, who came to be known quite directly as "listers," to compile a list of all the polls, taxable property and occupations in a community. The fact that Connecticut required a new list to be compiled every year is extremely important from the historian's point of view. Only one other New England colony, New Hampshire, required annual listings, with other colonies permitting as many as five years to elapse between lists. As a result, Connecticut's tax records can provide a much more sensitive indication of changes that occurred in a community over a period of years. Also, there were more records produced originally to survive to the modern era.

Information compiled by listers usually was recorded under each taxpayer's name in a book, giving the specific items, number of polls, and assessment on occupational income, for which he was taxed, and their value. Examples of such records appear on the following two pages. These lists containing the names of taxpayers and itemizations of their property are known by varying terms, including grand levy, and list. Terminology for tax records in this period is often confusing and conflicting. Therefore, it has been deemed necessary for the purposes of this study to assign terms to records which may have been referred to by several names in colonial Connecticut. The record just discussed will be referred to as an "abstract." In the early years, abstracts apparently were compiled
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<th>Value</th>
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<td>Person's Name</td>
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<td>Roll</td>
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<tr>
<td>--------------</td>
<td>------</td>
<td>------</td>
<td>------</td>
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<tr>
<td>John</td>
<td>1</td>
<td>1</td>
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<tr>
<td>Smith</td>
<td>1</td>
<td>1</td>
<td>13</td>
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</table>

(Continued on next page)
by listers who toured the community investigating each taxpayer's property.

The Code of 1650 provided for inspection of the abstracts for accuracy. Once this was accomplished, the information was turned over to the General Court. It does not appear that the General Court received the abstract, but rather a "grand list." The grand list did not give the names of all individual taxpayers, but rather listed each type of taxable property and polls, then gave the total number and value of these for a town. In the case of assessments on occupations, later grand lists sometimes included individual names and the specific occupation. An example of a grand list is on the following page. The grand list total for each town often appears in the published Colonial Records.

Once the colony had the necessary information on the available tax base, the General Court decided upon a tax to be levied to meet the colony's need for funds, and warrants were sent to constables in each town to collect the tax.

When the constable collected the colony tax, or another designated official gathered the county, town, or other local tax, it was generally recorded in what is known as a "rate book." This was a small book, or sometimes just a list, which included names of all taxpayers in the community, and the amount they owed in taxes. The constable or other official would mark an "X" next to a person's name after he paid his taxes. Rate books sometimes contain the total value of each individual's taxable property and polls as well.

Taxes were sometimes collected more than once a year, depending upon the needs of the town or colony, so several rate books were required for one year.
A true List of the Dolls and Estate of the
Bond of Lebanon Payable by Law on the 20th Augst
1787 together with the Judgments

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<td>5. 96 3/4 acres Mourning &amp; Pasturing</td>
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<tr>
<td>6. 96 per acre Marsh</td>
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<td>7. 8d. per acre Tuscan</td>
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<td>£90.00</td>
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<tr>
<td>8. 29 3/4 acres Red Delicious</td>
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<tr>
<td>9. 1/14 acres of Union Land</td>
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<td>25. 3d. per place, 3rd rate</td>
<td></td>
<td>£133.76</td>
</tr>
<tr>
<td>26. 3d. per place, 4th rate</td>
<td></td>
<td>£83.17</td>
</tr>
</tbody>
</table>

Total: £28357.19 2s

Drafted: 3839 Shillings, 12 0/1

Carried over: £27589 13 4 8

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<td>James Thomas</td>
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<tr>
<td>Ezekiel Bartlett</td>
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</tr>
<tr>
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<td>Mr. Williams</td>
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</tr>
<tr>
<td>Benjamin Baker</td>
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<tr>
<td>John Williams</td>
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<tr>
<td>Daniel Dunham</td>
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<tr>
<td>Samuel Bartlett</td>
<td>£ 5.00.0</td>
</tr>
<tr>
<td>Andrew Stewart</td>
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</tr>
<tr>
<td>David Trippin</td>
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<tr>
<td>Ezekiel Triggmend</td>
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<tr>
<td>Daniel Clark</td>
<td>£ 5.00.0</td>
</tr>
<tr>
<td>Mr. Williams</td>
<td>£ 5.00.0</td>
</tr>
<tr>
<td>Aaron Johnson</td>
<td>£ 5.00.0</td>
</tr>
<tr>
<td>Amos Fishman</td>
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</tr>
<tr>
<td>Elijah Trippin</td>
<td>£ 5.00.0</td>
</tr>
<tr>
<td>George Jones</td>
<td>£ 5.00.0</td>
</tr>
<tr>
<td>John Triggmend</td>
<td>£ 5.00.0</td>
</tr>
<tr>
<td>James Dunham</td>
<td>£ 15.00.0</td>
</tr>
<tr>
<td>Joseph Clark</td>
<td>£ 5.00.0</td>
</tr>
</tbody>
</table>
An example of a rate book is on the following page.

To ensure that the system functioned as designed, penalties were set for all individuals who did not perform their duty. Fines were imposed on listers who failed to carry out their responsibilities, and on individuals who did not pay their taxes. The constable who did not gather the tax in his town was held responsible for the uncollected revenue and any penalties attached. This last punishment was necessitated by unpleasant experience, for the Code of 1650 noted that "much wrong hath beene done to the Country by the negligence of Constables, in not gathering such Levyes as they have received Warrants from the Treasurer . . ." 

This is essentially the system devised for the determination and collection of the colony tax. The same system was used for local taxes as well, for the Code of 1650 ordered that "all Towne Rates shall bee made after the same manner and by the same rule as the Country Rate." Local taxes generally included separate levies for town expenses, church costs, minister's salaries, school expenditures, maintenance of highways, and other costs. The town meeting, or ecclesiastical society, would vote a certain rate upon the same list, or abstract, as had been compiled for the colony rate. An official was appointed to collect the rate.

This, then, in its infant form, is how the Connecticut taxation system functioned. Most of the basic documents of use to historians were produced by this system as just outlined. A couple of important changes which necessitated new documents will be examined at the appropriate time.

From this basis, a look at the major changes in the system will provide an idea of how the contents of records changed, and what records
<table>
<thead>
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<th>Amount</th>
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<tbody>
<tr>
<td>101 79 105 79</td>
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</tr>
<tr>
<td>90 92</td>
<td></td>
</tr>
<tr>
<td>160</td>
<td></td>
</tr>
<tr>
<td>234 47</td>
<td></td>
</tr>
<tr>
<td>60 60</td>
<td></td>
</tr>
<tr>
<td>20 39</td>
<td></td>
</tr>
<tr>
<td>49 59</td>
<td></td>
</tr>
<tr>
<td>76 36</td>
<td></td>
</tr>
<tr>
<td>38 38</td>
<td></td>
</tr>
<tr>
<td>19 93</td>
<td></td>
</tr>
<tr>
<td>13 5</td>
<td></td>
</tr>
<tr>
<td>13 8</td>
<td></td>
</tr>
<tr>
<td>12 6</td>
<td></td>
</tr>
<tr>
<td>14 6</td>
<td></td>
</tr>
<tr>
<td>7 5</td>
<td></td>
</tr>
<tr>
<td>22 2</td>
<td></td>
</tr>
<tr>
<td>27 3</td>
<td></td>
</tr>
<tr>
<td>85 85</td>
<td></td>
</tr>
<tr>
<td>86 85</td>
<td></td>
</tr>
<tr>
<td>86 85</td>
<td></td>
</tr>
<tr>
<td>86 85</td>
<td></td>
</tr>
</tbody>
</table>
will best assist the historian. It appears that, as the system got underway, modifications were needed. Land was the basis of taxation in agricultural Connecticut, but the land varied drastically in quality. Some differentiation was needed among types of land to assure that taxation would fall as evenly as possible. Thus a schedule was set up in 1676 by which land value was determined by its location in the state, the purpose to which it was put (meadow, pasture, crops), its quality, and its position.

A practice known as "will and doom" became law in 1689. This provided that if an individual or town did not make available information on taxable assets, an estimate would be arrived at and included in the list. The danger that such an arbitrary estimate of taxable worth would be considerably higher than the actual value was an incentive for taxpayers and towns to comply promptly with the law.

Two significant changes in the method of taxation were enacted in 1705. Previous to this year, the lister had to compile personally a list of all individual taxpayers and their property. This method of accumulating the necessary data seems to have been a complicated responsibility. In 1705 the law was changed to direct each individual taxpayer to compile his own list, and hand it in to the lister. Beginning with this provision, a new document, the individual list, was produced by the tax system. These are of use to historians particularly for years for which the abstract has not survived for a town. Sometimes they survive in handfuls, or only one or two documents will be found. But on occasion hundreds of individual lists will turn up for a specific year, providing an invaluable source of information. A sample of an individual list is on the next page.
An individual list from Stonington, Ct., 1733
(Note that the "one Negro man" is listed as a poll.)

"A list of taxable estates given
inVT of 1733.

one Negro man - $630.00
24 acres of land - 42.00
8 cows and cattle - 8.00
8 oxen - 8.00
16 sheep - 16.00
2 horses - 2.00
5 hogs - 5.00
2 sheep - 2.00
3 cows - 3.00
10 acres of best pasture land - 10.00
25 acres of middling pasture land - 25.00
3 acres of poor land - 3.00
10 acres of bush pastures and woods - 10.00

Samuel Scovil - 307.00

Thos. Washburn - 62.00"
That same year saw a stringent method introduced to penalize those who did not honestly comply with the law for making lists. This was the process known as "fourfolding." The lister had by this point acquired the power of both making and inspecting lists. Lists were to be delivered to the lister by August 20, and the lister performed his inspector's duties for three months, from October to December. If during his period of inspection the lister discovered that a taxpayer had not reported taxable property, polls, or income on his list, the item overlooked was added to the offender's list at four times its taxable value — from which came the term "fourfolding." Sometimes separate lists of individuals and their fourfold penalties can be found. They are an important adjunct to the basic grand lists and abstracts. An example of a fourfold list is on the next page.

A few more modifications were made to valuations assigned to land in 1712. Following these adjustments, according to Frederick Jones, "the colonial system of taxation, in so far as it affected land as a basis, became fully evolved. There was no further legislation that in any way affected the principles of the land tax" during the colonial period.

As the years passed, questions arose concerning the taxation process, and as those questions were answered policy was established. In 1720 an upper age limit of 70 was set on poll taxes. Men over 70 were no longer entered in the list for a poll tax. This is an important point for historians using poll taxes to study demographics.

Two years later the question of whether physicians were subject to the poll tax was answered in the affirmative. Three years later, in 1725, it was directed that attorneys be rated for their income from their
Fourfold list taken from Cornwall, Ct., rate book for 1775

<table>
<thead>
<tr>
<th>Name</th>
<th>Men</th>
<th>Women</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Doe</td>
<td>5</td>
<td>3</td>
<td>8</td>
</tr>
<tr>
<td>Jane Smith</td>
<td>2</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>Mary Brown</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>Robert Davis</td>
<td>3</td>
<td>1</td>
<td>4</td>
</tr>
</tbody>
</table>
profession, or "faculty" as it was known. A minimum value of 50 pounds was set for an attorney's faculty. This was apparently the first specific guideline provided to listers for setting a value on such income-producing activity. Generally listers exercised their own judgement, be it good or bad.

The first of many exemptions related to church membership came in 1727, when members of the Church of England were excused from paying taxes for the support of the established Congregational Church.

In 1737, the date of August 20, which had previously been the date on which individual lists were to be delivered to listers, became the date as of which taxpayers were to report the value of their property. Their lists were to represent, whatever property, polls, and income they possessed as of August 20, and had now to be delivered to the lister by September 10. That same year, the governor, deputy governor, rectors, tutors and certain Yale students were added to the growing list of individuals exempt from taxation. Assistants, commissioners, ministers, and schoolmasters had been exempted in 1672, and disabled individuals were exempted in 1702.

In 1757, the practice of taxing money loaned out for "gains," or interest, was begun. Also, the pressing need for cash to pay expenses of the French and Indian War prompted the colony to offer a discount on taxes to whose who would pay early. This developed into the practice, established in 1767, of charging interest on taxes which were paid late.

The need recognized earlier in the century to specify how much doctors and lawyers should be assessed for taxation led to the establishment of a set of specific standards in 1771. Listers were provided
with a list to aid them in setting values on specific faculties.

It is important for historians concerned about the completeness of tax records to realize that exemption and abatement of individuals occurred throughout the period. There apparently was a difference between exemption and abatement, judging from the records. Exemption appears to mean that an individual was not listed in the abstract for his poll or for certain property. Abatement appears to refer to the practice of excusing from taxation an individual who had been listed in the abstract.

Lists of exemptions do not appear to have been compiled, and indeed would have been unnecessary. But abatement lists are very common, and are a very important type of document for historians. Examples of abatement lists are shown on the following two pages.
Abatement list

To John Lawrence Esq. Treasurer Sir. This Certify that the persons hereafter named whose Lists for the year 1779, were included in the total amount of the Lists of the town of Canterbury for said year had departed out of the State of Connecticut before the times limited for paying the State Tax of Twelve and half penny lawful money on the pound of Levy 1779 and in the hands of David Baldwin Collector for said town and have not left any estate wherein the same may be levied. Therefore we the subscribers the civil authority and selectmen of said town have abated their parts aforesaid which are as follows (pdr)

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Levi Adams</td>
<td>£20 5 0</td>
</tr>
<tr>
<td>Min. Matthew Button</td>
<td>£20 6 0</td>
</tr>
<tr>
<td>Josiah Adams</td>
<td>0 4 4</td>
</tr>
<tr>
<td>Joseph Button</td>
<td>0 8 11</td>
</tr>
<tr>
<td>Rufus Adams</td>
<td>0 4 4</td>
</tr>
<tr>
<td>Richard Bedlock</td>
<td>0 8 9</td>
</tr>
<tr>
<td>David Canby Junct</td>
<td>0 7 4 6</td>
</tr>
<tr>
<td>Joseph Dewey</td>
<td>0 16 3</td>
</tr>
<tr>
<td>David Fiske</td>
<td>0 10 2 6</td>
</tr>
<tr>
<td>Clark Harrington</td>
<td>0 7 6</td>
</tr>
<tr>
<td>Elisha Harrington</td>
<td>0 4 4</td>
</tr>
<tr>
<td>Samuel Hawes</td>
<td>0 5 2 6</td>
</tr>
<tr>
<td>John Hebbard</td>
<td>0 2 8 5</td>
</tr>
<tr>
<td>Sam. Kendall</td>
<td>0 4 4</td>
</tr>
<tr>
<td>Esther Lister</td>
<td>0 4 4</td>
</tr>
<tr>
<td>Almon Liffer</td>
<td>0 4 4</td>
</tr>
<tr>
<td>Elias South</td>
<td>0 6 5</td>
</tr>
<tr>
<td>Jacob Epshin</td>
<td>0 6 4 5</td>
</tr>
<tr>
<td>B. John Knudding</td>
<td>0 5 2 0</td>
</tr>
<tr>
<td>John Slater</td>
<td>0 10 5</td>
</tr>
<tr>
<td>Josiah Knudding</td>
<td>0 10 0</td>
</tr>
<tr>
<td>Andros Winchett</td>
<td>0 5 0</td>
</tr>
<tr>
<td>Sam. Knight</td>
<td>0 4 11</td>
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<td>Erse. Underwood</td>
<td>0 3 9</td>
</tr>
<tr>
<td>John Adams</td>
<td>0 5 7 4</td>
</tr>
<tr>
<td>Jonathan Fuller</td>
<td>0 5 7 4</td>
</tr>
<tr>
<td>Aaron Fuller</td>
<td>0 4 4 5</td>
</tr>
<tr>
<td>£ 3 19 4 4</td>
<td>Brought forward</td>
</tr>
<tr>
<td>£ 1 8 7 10 3</td>
<td></td>
</tr>
</tbody>
</table>

Canterbury Nov. 19th 1781

A City of abatement
Abatement List

This certify that the following persons ought to be abated out of the Grand List of the Year 1766 for the following Reasons:

John Atkinson arrived at the Cape before the Collector had his Book, and left no Estate.

A manuted in Continental Army.

James P. Connolly, went to the江门 in New York before the Collector had his Book and left no Estate.

The Collector had his Books and left no Estate.

Fitch, living died before the Collector had his Books and left no Estate.

A man, bishop in Continental Army.

The Philadelphia Chamberlain went to the江门 in New York before the Collector had his Book and left no Estate.

The Collector had his Books and left no Estate.

Mary Nesbitt, taken by the Enemy and sold on the Writings. Before the Collector had his Books and left no Estate.

Mary Collier in Continental Army.

W. Richmon. went to the江门 in New York before the Collector had his Book and left no Estate.

James Berry a Double Entry.

Sarah Read, Spain in Continental Army.

James Read died before the Collector had his Books and left no Estate.

Mrs. Olsen, descended out of the State before the Collector had his Books and left no Estate.

Dorothy Flanigan.

Anna Rickards in Continental Army.

Math. Douglas, a Double Entry.

Rich. Steele died before the Collector had his Books and left no Estate.
CHAPTER II

THE REVOLUTION TO 1796

The American Revolution brought a degree of disorientation to the taxation system, and increased the tax burden as well, resulting in unrest among Connecticut's people. Confusion about the effects on the taxation system arose almost immediately, for in October, 1775, listers had to be informed that they were in error in omitting from abstracts the polls of men who were away at the war, and that they were to submit an additional list of such men. Not long afterward, the state did provide exemptions for men in military service, or at least offered additional time for payment of taxes. The dislocation visited on the system is evidenced by the directive that towns select someone to collect the rates in place of constables who had gone to serve in the army, "to avoid delay and loss" in gathering of taxes.

The relentless need for funds for the war effort resulted in numerous taxes being levied each year upon Connecticut's populace. The increased burden fostered discontent with the system that was to last long after the war was over. Some efforts were made during the war years to achieve "equality" in taxation. In 1777 the towns were directed to have selectmen, or some other individuals, serve as assessors to evaluate faculties "at the amount of the clear annual profits."

Complaints continued, centering on the values set on certain types
28

of land, dwellings, and on polls. Action was taken in 1779, with legislation that made the first major change in the poll tax since it had been set at 18 pounds per head in 1737. The law declared that polls between the ages of 16 and 21 be valued at only nine pounds, rather than the 18 pounds they had previously been set at. This was an important alteration, for the poll tax was a heavy burden on the poor. Had the poll tax been a fixed sum to be paid, it would have affected rich and poor alike. But since it was expressed as if an individual possessed 18 pounds of property, it meant that if the tax rate was doubled, the poll tax doubled along with it. Some small changes were also made in the method of valuing lands and dwellings.

For the first time certain specific personal "luxury" items were added to the list of taxable property, including coaches, clocks, and silver plate. This is a very important point for historians examining property as an indicator of social status. A specific form was designed for listers to use in submitting the grand list to the General Assembly. That form has been reproduced on the next page to illustrate the extent and detail of the taxation system as it stood in 1779.

The efforts did not quell complaints against the system, and the Connecticut Courant newspaper, published in Hartford, contains articles during the war years which outlined a controversy that was to continue well into the nineteenth century. Only months after the new law of 1779 was approved, a correspondant to the Courant charged that the Assembly was dominated by farmers who manipulated the system to unfairly tax persons not employed in agricultural pursuits. The author based his
List of taxable property in Connecticut as of 1779.

<table>
<thead>
<tr>
<th>No.</th>
<th>Articles rateable and Sums stated by Law to each annexed.</th>
<th>£</th>
<th>s. d.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Wood Houses 1 story high . . . square feet upon the ground at 8$. p 100 square feet . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>2.</td>
<td>Wood Houses of 2 or more stories high . . . square feet upon the ground at 14$. p 100 square feet . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>3.</td>
<td>Brick or Stone Houses 1 story high . . . square feet upon the ground at 18$. p 100 square feet . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>4.</td>
<td>Brick or Stone Houses 2 or more stories high . . . square feet upon the ground at 20$. p 100 square feet . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>5.</td>
<td>Wood Houses 1 story high decayed by age . . . square feet upon the ground at 4$. p 100 square feet . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>6.</td>
<td>Wood House a 2 or more stories high decayed by age . . . square feet upon the ground at 5$. p 100 square feet . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>7.</td>
<td>Brick or Stone Houses 2 or more stories high decayed by age . . . square feet upon the ground at 10$. p 100 square feet . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>8.</td>
<td>Brick or Stone Houses 1 story high decayed by age . . . square feet upon the ground at 6$. p 100 square feet . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>9.</td>
<td>Houses, Warehouses and Trader's shops . . . square feet upon the floor or ground at 2$. for each 25$. square feet . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>10.</td>
<td>Acres of Meadow land both mowing and plowing in the county of Hartford at 15$. p acre . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>11.</td>
<td>Do Boggy Meadow mowed at 5$. p acre . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>14.</td>
<td>Do Upland pasturage for feeding or mowing at 8$. per acre . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>15.</td>
<td>Do Bush pasturage at 8$. per acre . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>16.</td>
<td>Do Unimproved Timbered land proper for plowing or mowing at 25$. p acre . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>17.</td>
<td>Do other Unimproved Timbered land accessible to Teams and not proper for moving or plowing at 1$. p acre . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>18.</td>
<td>Do other Unimproved land at 6$. per acre . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>19.</td>
<td>Tons of Vessels each ton at 1$.</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>20.</td>
<td>Coffers at £3. each . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>21.</td>
<td>Charlots at £10. each . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>22.</td>
<td>Peasants at £15. each . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>23.</td>
<td>Curricles at £10. each . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>24.</td>
<td>Chaises and other riding Wheel-Carriages with covered Tops at £5. each . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>25.</td>
<td>Open Top Chairs and other Riding Wheel-Carriages at £3. each . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>26.</td>
<td>Gold Watches at £3 each . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>27.</td>
<td>Silver and other kinds of Watches at £1. 10 s. 0 d. each . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>28.</td>
<td>Brass and brass wheels Clocks at £3. 0 s. 0 d. each . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>29.</td>
<td>Wooden wheel'd Clocks at £1. 6 s. 0 d. each . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>30.</td>
<td>Ounces of wrought household Silver Plate computed at 6$. 8 s. 0 d. per Ounce a 6$. p cent . . . .</td>
<td>£</td>
<td>s. d.</td>
</tr>
<tr>
<td>31.</td>
<td>£ s. d. of monies in actual possession at 2$. p cent . . . .</td>
<td>£</td>
<td>s. d.</td>
</tr>
<tr>
<td>32.</td>
<td>of monies on loan at 3$. p cent . . . .</td>
<td>£</td>
<td>s. d.</td>
</tr>
<tr>
<td>33.</td>
<td>Goods, wares and merchandise at 15$. p cent . . . .</td>
<td>£</td>
<td>s. d.</td>
</tr>
<tr>
<td>34.</td>
<td>Attorneys at Law assessed at . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>35.</td>
<td>Iron Works assessed at . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>36.</td>
<td>Tradesmen, Artificers, Physicians, Surgeons, Tavern-Keepers and Owners of Mills assessed at . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>37.</td>
<td>Encumbrances of the necessary and conveniences of life assessed at . . . .</td>
<td>£</td>
<td>.</td>
</tr>
<tr>
<td>38.</td>
<td>Total Amount of Rateable Polls, Property and Assessments . . . .</td>
<td>£</td>
<td>.</td>
</tr>
</tbody>
</table>

That all acts heretofore passed for the direction of listers in their office and duty, except one passed in May, 1765, and one other passed in May, 1768, are repealed and the same are hereby repealed.
charge on the "late intended new mode of taxation," in which he declared that "The farmers have in a manner excused themselves and taxed others beyond all bounds." He complained that the law, for example, undervalued land, and taxed all buildings but barns, yet subjected stock in trade and debts on interest to taxation, so that "The merchant and trader is taxed on every joint in his body, and every button on his coat."

Another Courant correspondent, Erastus Wolcott, acknowledged that "several attempts have been made to rectify our present method of taxation and . . . none of them has as yet given entire satisfaction . . . " He proceeded to point out that even with the reduction of poll taxes for minors under 21, and the imposition of taxes on luxury items, polls still accounted for almost one third of the total tax collected. Disagreement over the fairness of poll taxes and the distribution of the taxation burden on property was to continue for decades.

Legislation in 1780 set up the method of valuing houses for taxation purposes on the basis of only the number of fireplaces they included, with each fireplace worth 15 shillings. An effort at further "equalizing" the taxation burden came in 1782, when listers were provided with minimum figures at which different faculties should be valued for taxation purposes. If an individual's faculty seemed to be worth more than the prescribed minimum, the taxable value was to be determined by adding to the minimum "in proportion to their situation and profits, according to the best Judgment of the Listers. . . ."

The economic burdens of the American Revolution drove Connecticut's government into bankruptcy, and heavy taxation forced many citizens to seek a livelihood outside the state's borders. The state was able
to get back on its feet financially following the war, but this was not accompanied by any additional important changes in the taxation system. What did follow the Revolution was continued debate over the justice of the system, specifically concerning methods of evaluating property, the types of property and income that were taxed, and heavy reliance on the poll tax.

Whereas a correspondent to the Connecticut Courant during the Revolution had complained of a state government that favored the farmer over the merchant in taxation matters, the papers now contained arguments that the farmer's land was unfairly valued at excessively high levels, and the merchant was taxed too little. One writer claimed that poor land was assessed at the same worth as good, putting a heavy burden on the poor farmer. This, so he claimed, destroyed initiative in the farmer, who felt he worked only to be able to pay his taxes, and resulted in the poor being forced to sell their land and emigrate.

The complaints must have made some impression. For example, listers were provided with more detailed instructions on evaluating dwelling houses and stores in 1784, when they were ordered to list such buildings at half their annual rent. The need for a completely new method of taxation was apparent even at this early date, for in 1785 a committee of the General Assembly reported that they "in the Course of their Enquiries have endeavoured to investigate some Source from whence the whole or at least some part of the specie called for might be derived otherwise than by a direct Taxation of the Poles and rateable Estate of the Inhabitants of this State but that they have not been so fortunate as to find any other way . . . "
Dissatisfaction with the operation of Connecticut's tax system was in part caused by the changing nature of the state's economy, for, as Frederick Jones noted of the period 1776-1818, "Matters relating to taxation became more complex in consequence of the growing industrial system, while the colonial system was continued." The state manipulated the taxation system to encourage nascent industry. For example, in 1788, noting that "all due encouragement should be given to the Manufactories in this State," the General Assembly exempted the facilities of the Hartford Woolen Manufactory, the first wool factory in the nation, from property taxes for five years, and the polls of its regular employees for two years. That same year owners of iron works received exemptions from taxes on their facilities. In 1786 individuals with sheep which had been sheared received a credit on their taxes for these animals to promote such activity. A factory for producing cotton, linen and wool cloth in Stamford received an exemption from property taxation and polls in 1790.

Mitigating the poll taxes of employees in the new manufacturing concerns might help one sector of the economy, but the rest of the populace was growing increasingly restive about what they viewed as unfair burdens. A Connecticut Courant correspondent who called himself simply "A Farmer" observed that the poll tax penalized both farmers, and the mechanics who were involved in new occupations which industrialization had brought to Connecticut:

The poll and land tax are still matters of complaint; and particularly the poll tax, as it falls principally on farmers and mechanics. Farmers in general have a number of sons to assist them in their business, who pay a poll tax. Mechanics cannot carry on their business with advantage to themselves or the public, without three or four apprentices; all are subject to a poll tax.
"Farmer" went on to complain about the many exemptions from the poll tax, pointing out the inequity of the rich man's ability to obtain an exemption from the poll tax for sons who were being educated to no useful purpose, in contrast to "his industrious neighbor, being burthened with a large family, not able to give his sons common learning, [who] is subject to pay a poll tax." He also saw about him much abuse of exemptions granted for disability.

"Farmer" was joined in his tirade by the "Mechanick", who attacked the faculty tax, arguing that to tax the faculty of a tradesman who had been forced to pay poll and property taxes while he was struggling to learn a skill and set up in trade was destructive, for "to tax a man for his skill, is taxing the genius of the people; it is taxing enterprise and industry; . . . " "Mechanick" found not only the principles, but the operation of the law unfair, charging that "it is now left in the hands of a set of Listers to execute it and altho' it says plainly that it shall be the duty of Listers to assess the lowest or least mechanick at least five pounds, yet as these Listers are some of them learned, and some ignorant; some honest and some dishonest; they differ as much about their duty; . . . "

"Mechanick" claimed that in some wealthy towns listers had reached what amounted to a tacit gentlemen's agreement to avoid taxing poor mechanics and thus turn them into town charges. Poor towns, on the other hand, were often cursed with listers who, in enforcing the law, would "consider the letter of it sacred however glaringly absurd and unreasonable; . . . will assess every thing that can possibly pay it," including the poor struggling, but honest tradesman who made every effort to pay his taxes. In contrast, for the idle wastrel, "there is not even
a list taken of them."

"Mechanick" even opposed the basic principle on which the poll tax had been established more than a century earlier, arguing that "although the existence of every man might be equally precious to him, yet the existence of every man is not equally profitable to him . . . " The concept of each citizen, whether or not he had property or income, being held responsible for the support of the community obviously did not occupy a high place in "Mechanick's" philosophy.

The next year, 1793, saw "Farmer" reappear with proposals for change. He suggested omitting minor polls, reducing the poll tax to 12 pounds, and eliminating many poll tax exemptions. He also supported evaluating houses at their real value, because the wealthiest people "generally have the most valuable houses," an idea which was to be adopted by the U.S. government for its taxation system a few years later.

The inequities that "Farmer" and "Mechanick" complained about plagued Connecticut for another 25 years. Efforts to redress the grievances were made every few years, until the need for a completely new system became overwhelmingly apparent. The complaints about the poll tax apparently had some impact, for in 1793 the minimum age for a poll, which had been 16 since the Code of 1650 was established, was raised to 18. The next year saw the governor, deputy governor, and assistants once again made subject to taxation.

Some minor changes were made in a 1795 revision of Connecticut tax laws, "the first revision made after Connecticut entered the Union." All ministers, the land they owned in the town where they lived, and all the polls in their family were exempted from taxation. The President of Yale was granted the same privilege. Also, "In this revision
authority was ... given to abate from the town list the polls of persons disabled by sickness, lameness, or other infirmity, but these abatements were not to exceed one tenth of such polls."

The next year saw the preparation of a federal report on taxation that was to eventually have a major influence on Connecticut's own system. That federal report, which resulted in a federal direct tax in 1798, was prepared by a Connecticut native, Oliver Wolcott, Jr., then serving as Secretary of the Treasury. As part of his report, Wolcott examined the taxation system of each state, in an effort to formulate a federal taxation policy and system. The description he gave of Connecticut's system provides such a clear description of where it stood at the end of the eighteenth century that pertinent parts will be quoted here, to sum up the progress of the system to this point, and to indicate some minor changes that have not been specifically discussed:

"Taxes are imposed in this state according to a system which has obtained from an early period, without any radical change or alteration.

The objects specifically enumerated in the law now in force, are Polls, Lands and the Stock of farms, with certain exemptions; Houses, Carriages for their conveyance of persons, Plate, Clocks and Watches, Credits on interest exceeding the debts due on interest by the individual Creditors, excepting loans to the State and the United States; to which may be added Assessments proportioned to the estimated Gains or Profits arising from any and all lucrative, professions, Trades and occupations, excepting compensations to public offices, the profits of husbandry and common labor for hire. . . .

In the month of December, annually, the inhabitants of the respective towns are convened, pursuant to a permanent law, for the choice of town-officers. A description of officers is then chosen, denominated Listers; . . . In the month of July, annually, the Listers by notification at some public place in each society
of their respective towns, require the inhabitants to exhibit on or before the tenth day of September following, Lists or Inventories of the rateable property by them respectively owned on the twentieth day of August, which day is assigned by law for taking the lists of rateable property throughout the state.

Immediately after the tenth day of September, the lists or inventories of rateable property, returned by the inhabitants, are by the Listers collected and arranged, of these an aggregate list or statement is formed exhibiting the quantities and rateable value of the different taxable objects, as also the particular sums assessed upon trades and professions. From the list of polls, the Listers then in conjunction with the civil authority and Selectmen, abate or deduct the polls of persons disabled by sickness or other infirmity; it is however provided that such abatements or deductions may not exceed one tenth of the number of polls borne on the list of the town -- the aggregate list of the town, after the abatement of polls is made, is then returned to the General Assembly, at their annual session in October.

After the return of the aggregate list to the General Assembly, the Listers meet and enter upon a scrutiny of the lists exhibited by the individual inhabitants, which continues from time to time as circumstances require, until the close of the year. During this period enquiries are made respecting rateable property which may have been omitted, and such as is discovered to have been omitted through fraud or neglect, is assessed four-fold. The additions to the list in consequence of accidental omissions and the amounts subjected to four-fold taxation, are then arranged and reduced to a new aggregate which is returned to make up and transmit to the General Assembly in May following. In case of an omission to make up and transmit to the General Assembly the aggregate, list in October, or the additions and four-fold assessments in May, together with a certificate that the Listers have taken the oath prescribed by law, they become subject to a fine, and the town in which the omission happens, is moreover liable to be doomed or assessed at the discretion of the General Assembly.

The amounts of rateable property in each town, and the proportions in which it is possessed by individuals being definitively settled for the year, by the result of the scrutiny ending on the last day of December, the Listers are required by law sometime in the month of January, to make out lists or statements, containing in alphabetical order, the names of the inhabitants, their rateable property, and the amount of the lists of each individual. In these lists or statements, the inhabitants are classed according to the societies or religious corporations to which they respectively belong. When the lists are completed, they are delivered to the Town-clerk or Register and form a part of the records of the town.

According to these annual lists of rateable property, all taxes are imposed, whether for the use of the state, or for the use of any county, town, or society. When a sum of money is required, a
calculation is made of the rate or proportion necessary to be imposed on the aggregate list, and by knowing the rate or proportion or the tax granted on the aggregate list, every individual can readily ascertain the sum with which he is charged. . . . When individuals are affected by errors or over charges, they may receive redress by applying to the Listers, but if the Listers refuse relief, an appeal is allowed to a tribunal, consisting of two Justices of the Peace and three Selectmen of the town, who after notifying two or more of the listers, may proceed to a final decision. . . .

The property of non-residents is taxed in the same manner as that of inhabitants. The exemptions from taxation are in favour of settled ministers of the christian religion and the president of Yale college, whose polls and their estates lying in the society or town in which they dwell, together with all lands or buildings sequestered for schools or other public or pious uses, are exempted. . . .

The collectors of taxes are chosen by the towns respectively, which are responsible for their delinquencies; . . .

When a tax is granted by the state, the treasurer without special direction, . . . issues his warrants directed to the collectors requiring each of them to collect a certain sum, which is always a poundage rate upon the lists of the several towns; Of the sums expressed in the warrants, the civil authority and selectmen are however authorized to abate one eighth part, which is never collected, but applied to the relief of indigent or unfortunate persons; by means of this provision, the operation of a general rule of taxation is reconciled with equity in particular cases.

There is also allowed annually out of the taxes granted by the state, the sum of two dollars upon every thousand dollars of the aggregate lists of the several towns, as a partial support for public schools; this allowance in a fiscal view is equivalent to an additional abatement or deduction from the annual taxes. . . .
CHAPTER III

THE 1798 U.S. DIRECT TAX

The federal tax to which Oliver Wolcott's report gave rise provides a radically different view of property values in Connecticut at the end of the eighteenth century from that expressed in local taxation records. Since a large body of records has survived from the 1798 federal direct tax, it is of particular interest to historians.

The 1798 U.S. direct tax was the first such tax in the young nation's history. Authorization for such a tax, and the ground rules for applying it, were found in the United States Constitution, which stated that "The Congress shall have Power to lay and collect taxes . . .," and stipulated that "No Capitation, or other direct Tax shall be laid, unless in Proportion to the Census . . .".

The fact that the federal government was fresh from the citizen uprising known as the Whiskey Rebellion which had been incited by federal efforts to impose an excise tax on whiskey did not bode well for efforts to impose a direct tax. However, important changes had taken place in the few short intervening years. The XYZ Affair had alarmed the country, and war with France appeared to be a very real danger, for which Congress had begun to prepare by voting for increased military spending. The threat of war apparently made the direct tax less objectionable than its whiskey excise tax predecessor.

Preparation for the tax had begun prior to the current crisis. In late 1796 Secretary of the Treasury Wolcott had submitted to Congress his Letter from the Secretary of the Treasury, accompanying a plan for laying and collecting direct taxes, by apportionment among
the several states . . . Wolcott concluded that there was no hope of constructing a federal system which could deal effectively with all the diverse features of the state systems, since "the state systems are utterly discordant and irreconcilable, in their original principles." Differences existed on issues as basic as what property was taxed and the methods of valuing that property.

Having decided that a distinctly new federal system was called for, Wolcott examined the different ways in which such a tax could be administered, in the process rejecting a large part of the Connecticut system. He objected to the capitation tax, or poll tax as it was termed in Connecticut, on much the same grounds as Courant correspondants "Farmer" and "Mechanick." Wolcott claimed it would tend to increase the price of labour, and of course to discourage manufactures, . . . Moreover, by multiplying the objects of taxation, an undue proportion of the public burdens is thrown upon the class of middling farmers, whose interests appear to be disadvantageously affected by the operation of most of the state systems.

Taxes on livestock and farm produce were deemed unacceptable primarily because they were unequal, "discourage improvements," and would be a problem to assess as well as taxing the farmer on items which were necessary tools for earning his livelihood.

Nor were taxes on "stock employed in trade and manufactures, and on monies loaned on interest" acceptable, since they were "impolitic, unequal, and delusive," tending to "drive capital, commerce, and industry from a country," and necessitating excessive government investigation into private affairs. Taxes on "profits resulting from certain
employments," or the faculty tax as it was called in Connecticut, were dismissed as being either "arbitrary," or "unequal."

Having rejected taxes on polls, livestock, stock in trade, money at interest, and faculties as possible sources of direct tax revenue, the Secretary settled upon three types of property as acceptable as the basis for federal taxation: land, houses, and slaves. The importance of land as the basis of taxation in a nation that was predominantly agricultural was so obvious to Wolcott that he simply stated that "a direct tax in the sense of the Constitution must necessarily include a tax on lands..." Wolcott recommended that the tax should be laid on "the sums of money for which lands are commonly sold..." This is the most radical departure from the way in which Connecticut conducted its tax affairs. As has been shown, Connecticut valued its taxable property at its estimated annual income, or rent. Wolcott proposed that land be valued at its selling price.

The value, or selling price, was to be used to determine the taxable worth of houses as well. Wolcott proposed that, in effect, only the houses of the better-off citizens be taxed separately. He suggested that

Such houses... as exceed in value the average of those occupied by farmers and labourers, may be regarded as among the most suitable objects of taxation. Perhaps there is no single criterion by which the comparative expenses of individuals can be so fairly estimated as by their dwellings.

Wolcott suggested that taxable homes be divided into three classes, according to value. This was later altered by Congress to almost a dozen classifications.
Slaves were included by Wolcott as an object of taxation primarily because they formed such a large category of property in a number of states. The inclusion of slaves was almost meaningless to Connecticut, since it had few slaves by this time. Under its own system, Connecticut taxed slaves as polls, not property.

Wolcott recommended that the value of land to be taxed be determined by investigation in each state. There was no need to set one value for land in all the states, since, "As the constitution has established a rule of apportionment, there appears to be no necessity that the principles of valuation, should be uniform in all the states."

Wolcott's proposal as outlined in his December, 1796, letter, became law on July 14, 1798, with a few changes. The major alteration from Wolcott's advice was the setting up of not three, but nine categories of houses (including their lots of two acres or less). The categories ranged from the lowest, of houses worth $100 to $500, to the highest, of houses worth $30,000 or more. An increasing tax rate was assigned to the classes, with the lowest being taxed at two mills on the dollar, and the highest at one cent on the dollar.

The tax was intended to garner $2 million, of which each state was assigned a portion according to its population in the 1790 census. Connecticut's share was $129,767. The tax on houses described above and a tax of 50 cents each on slaves were to be collected. After these two taxes had been gathered, whatever money was still needed to complete the state's quota was to be made up by taxing the state's
land at whatever rate was necessary to accumulate the required sum. It was expected that houses would provide the lion's share of the income, but it turned out that the land tax was the basis of the income.

The system devised to evaluate property and determine the tax is of major interest to the historian, since it tells him the source and reliability of the records he has to work with. Many of the 1798 U.S. direct tax records for Connecticut which have survived are housed in The Connecticut Historical Society library. A few rate books and individual lists have found their way into the Connecticut State Library manuscript collections. A look at the system used to assess and determine the tax will be followed by a close look at the type of records that have survived.

Wolcott's recommendation that the state taxation systems be discarded in favor of a new federal one apparently was a major factor in causing opposition to the federal tax. An effort was made to give the system as familiar a face as possible. All activities were carried out on the state level, by local individuals. A board of commissioners was set up in each state. The state was divided by law into a number of divisions (five in Connecticut), and the law directed that "there shall be one commissioner appointed for each of said divisions, who shall reside within the same . . ." The commissioners, led in Connecticut by Andrew Kingsbury, broke down their divisions into assessment districts. In Connecticut those 67 assessment districts followed town boundaries, usually including one town, sometimes two, and on occasion three. In each district, the commissioners were
"to appoint one respectable freeholder to be principle assessor, and such number of respectable freeholders to be assistant assessors, as they shall judge necessary for carrying this act in effect ... " Thus all the officials involved were to be local men. Also, the tax did make some attempt to take local laws into consideration, stipulating that "all property ... permanently exempted from taxation by the laws of the state wherein the same may by situated or possessed, shall be exempted from the aforesaid valuation and numeration."

But these efforts did not entirely appease those who feared the development of a federal taxation system, since "The public would not brook a system which entailed a new body of tax-officials, and created a new and possibly permanent system of direct taxation."

However, there was little opposition to the tax in Connecticut, as will be seen shortly.

Valuation of land and houses was to be accomplished by actual inspection of land in each district, followed by the assigning of values. The assessors were directed

to enquire after and concerning all lands, dwelling houses and slaves in their respective assessment districts, by reference to any records or documents, and to any lists of assessments taken under the laws of their respective states, and by all other lawful ways and means.

Houses and lands were to be valued at the rate they were "worth in money."

In effect, the assessors were arriving at original values for lands and houses, based on the best records available to them. This speaks well for the accuracy of the records produced.
It would appear that in Connecticut, at least, careful attention was given to compiling accurate and complete records. A letter from Commissioner Samuel Stebbins to Commissioner Andrew Kingsbury asked if individuals should estimate the value of their land, "which by viewing & comparing may be somewhat of a guide, tho not a rule for the assistant assessors to carry out the valuation. . . " Kingsbury answered with an emphatic "no," saying that "assessors are to make themselves intimately acquainted with the property in their own divisions of Districts . . . ."

The method of gathering information on each individual taxpayer's holdings was the same as that practiced in Connecticut. Each person was to compile and deliver the list of his own possessions as of October 1, 1798. There were three separate lists, one for dwelling houses, one for slaves, and one for lands. Unlike Connecticut, however, the taxpayer was not supposed to enter a valuation for his possessions. As seen above, that responsibility was left to the assessor.

Sometimes the individual lists were recorded on printed forms, and sometimes they were handwritten. They contained considerable detail. For lands, they gave the town and society where the tract was located, listed buildings and wharves and their dimensions, described the property which bounded the tract on all sides, and described the size of the lot. For houses, they gave the dimensions, number of stories, the material it was built of, the number and dimensions of windows, and described both outhouses and their dimensions and the size of the lot on which the building stood. Examples of both printed and handwritten lists are on the following pages.
<table>
<thead>
<tr>
<th>Lot</th>
<th>Acres</th>
<th>Feet long</th>
<th>Feet wide</th>
<th>Acres</th>
<th>Feet long</th>
<th>Feet wide</th>
<th>Acres</th>
<th>Feet long</th>
<th>Feet wide</th>
<th>Acres</th>
<th>Feet long</th>
<th>Feet wide</th>
<th>Acres</th>
<th>Feet long</th>
<th>Feet wide</th>
<th>Acres</th>
<th>Feet long</th>
<th>Feet wide</th>
<th>Acres</th>
<th>Feet long</th>
<th>Feet wide</th>
<th>Acres</th>
<th>Feet long</th>
<th>Feet wide</th>
</tr>
</thead>
<tbody>
<tr>
<td>J</td>
<td>242</td>
<td>100</td>
<td>50</td>
<td>17</td>
<td>89</td>
<td>43</td>
<td>22</td>
<td>47</td>
<td>21</td>
<td>6</td>
<td>12</td>
<td>6</td>
<td>1</td>
<td>30</td>
<td>15</td>
<td>5</td>
<td>14</td>
<td>7</td>
<td>1</td>
<td>30</td>
<td>15</td>
<td>5</td>
<td>14</td>
<td>7</td>
</tr>
</tbody>
</table>

Clipped copy of the original Survey by Eli Hyde, Surveyor of the Revenue.
The concern for detail that went into the lists is indicated by a letter to Kingsbury inquiring as to whether windows should be measured from the inside or the outside of the frame. The list of slaves gave the number of slaves, and the town or society in which the owner lived.

Unfortunately, given the great detail of individual lists, almost none have survived. Only one each of the printed lists for houses and for lands has been uncovered in the inspection of tax records at the Connecticut State Library and The Connecticut Historical Society. None for slaves have been found, although the format is known from the Connecticut Commissioners' record book. Given the small number of slaves in Connecticut, this latter fact is not surprising. Even though the detailed lists have not survived, the amount of information they contained gives a certain amount of weight to the accuracy of records which have survived.

Apparently individual taxpayers gave as much attention to providing accurate lists as the assessors did to their job of determining fair assessment values. Commissioner William Heron, in a letter to Commissioner Kingsbury, addressed from Reading, Ct., noted that

The business goes on harmoniously; not the least grumbling or murmuring is heard in this Division, excepting some stifled gruntins to the southward of us, which are scarcely audible. The people in these parts seem sincerely dispos'd to give in fair and candid Lists -- never was there so much exactness observ'd before giving in their Lists -- instances have occurred of their calling on the assessors next day to correct the mistakes of the preceding day, when they recollected to have left out, or omitted, half an acre of land, sometimes an acre & some odd rods more or less as the case may happen.
Once the lists had been compiled and delivered to the assessors, they proceeded to compile documents known in the federal law as "general lists," which were much the same as what have been termed abstracts for the purpose of this study. There were three separate general lists, one for lands (which included houses under $100 in value), one for dwelling houses, and one for slaves. In each, the property owners were listed alphabetically, and the general information on amount of land, houses, and slaves owned was listed, along with the assessors' valuation. Examples of general lists for lands and for dwelling houses are on the following pages. No general lists for slaves have survived in Connecticut. The law provided for a period during which individuals could examine these lists, and make appeals to the principal assessor.

The general lists, along with "summary abstracts," or general summations, were sent to the Commissioners. The Commissioners were empowered to examine, and if necessary, revise the valuations by a certain percentage. Again, the records of how this was conducted in Connecticut speak well for the accuracy of documents produced. The Commissioners found that "on a comparative view of the valuations in the different Assessment Districts, there appear several instances wherein it will probably be necessary for the Commissioners to vary the valuations . . . ." Since they did not "feel themselves at present possessed of that accurate information which is requisite for a final determination in the matter, . . . ." the Commissioners visited the districts in pairs to gather additional information before making their decisions. Ultimately, 10 assessment districts had their
General List of Lands, Lots, Buildings and Wharves, owned, possessed or occupied on the first day of October 1798, within the ninth assessment District in the State of Connecticut, excepting only such Dwelling-Houses as, with the Out-Houses appurtenant thereto, and the Lots on which they are erected, not exceeding two acres in any case above the value of One Hundred Dollars.

<table>
<thead>
<tr>
<th>Number of particular list</th>
<th>Names of occupants or possessors</th>
<th>Names of reputed owners</th>
<th>Town</th>
<th>Dwellings and improvements not exceeding one hundred dollars</th>
<th>Value</th>
<th>Quantity of principal offices included in the valuation</th>
<th>Valuation as determined by the assessors</th>
<th>Rate per hundred dollars</th>
<th>Whole valuation as revised</th>
<th>Whole valuation as revised and equalized by the commissioners</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>John Alderson</td>
<td>John Alderson</td>
<td>Granby</td>
<td>12</td>
<td>120</td>
<td>100,000</td>
<td>100</td>
<td>10</td>
<td>132</td>
<td>132</td>
</tr>
<tr>
<td>2</td>
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<td>Joseph Alderson</td>
<td>do</td>
<td>8</td>
<td>64</td>
<td>40,000</td>
<td>64</td>
<td>10</td>
<td>40</td>
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<td>3</td>
<td>Timothy Alderson</td>
<td>Timothy Alderson</td>
<td>do</td>
<td>8</td>
<td>64</td>
<td>40,000</td>
<td>64</td>
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<td>40</td>
<td>40</td>
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<tr>
<td>4</td>
<td>Andrew Alton</td>
<td>Andrew Alton</td>
<td>do</td>
<td>10</td>
<td>100</td>
<td>10,000</td>
<td>100</td>
<td>10</td>
<td>110</td>
<td>110</td>
</tr>
<tr>
<td>5</td>
<td>Henry Allen</td>
<td>Henry Allen</td>
<td>do</td>
<td>75</td>
<td>300</td>
<td>30,000</td>
<td>300</td>
<td>10</td>
<td>300</td>
<td>330</td>
</tr>
</tbody>
</table>
General List of all Dwelling-Houses, which with the Out-Houses appurtenant thereto and the lots on which the same are erected not exceeding two acres in any case were owned, possessed or occupied on the first day of October 1799, within the District, comprising the Towns of New Britain, Hartford, exceeding in value the sum of one hundred Dollars.

<table>
<thead>
<tr>
<th>Name of Owners</th>
<th>Names of parties or occupying persons.</th>
<th>Names of reputed owners, &amp;c.</th>
<th>Town located.</th>
<th>Number of dwelling houses, &amp;c. except from valuation.</th>
<th>Number of dwelling-houses, &amp;c. abolished to and included in the valuation.</th>
<th>Valuations of land in the lots valued thereon.</th>
<th>Out-houses.</th>
<th>Quantities of land in the lots valued thereon.</th>
<th>Valuations as determined by the alluvial addition.</th>
<th>the principal addition.</th>
<th>Rate per annum of additions prebinned to the commissioners.</th>
<th>Valuations as revised and equalized by the commissioners.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Andrew Adams</td>
<td>Andrew Adams</td>
<td>Andrew Adams</td>
<td>Granby</td>
<td>1</td>
<td>20</td>
<td>130</td>
<td>10</td>
<td>143 0</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stephen Aldridge</td>
<td>Stephen Aldridge</td>
<td>Stephen Aldridge</td>
<td>10</td>
<td>1</td>
<td>20</td>
<td>240</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>Sarah Aldridge</td>
<td>Sarah Aldridge</td>
<td>Sarah Aldridge</td>
<td>10</td>
<td>1</td>
<td>48</td>
<td>250</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Timothy Alderman</td>
<td>Timothy Alderman</td>
<td>Timothy Alderman</td>
<td>10</td>
<td>1</td>
<td>48</td>
<td>350</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>John Alderman</td>
<td>John Alderman</td>
<td>John Alderman</td>
<td>10</td>
<td>1</td>
<td>48</td>
<td>400</td>
<td></td>
<td></td>
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<tr>
<td>David Adams</td>
<td>David Adams</td>
<td>William Adams</td>
<td>10</td>
<td>1</td>
<td>48</td>
<td>400</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jonathan Beige</td>
<td>Jon. Beige</td>
<td>Jon. Beige</td>
<td>10</td>
<td>1</td>
<td>24</td>
<td>180</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Robert Beale</td>
<td>Robert Beale</td>
<td>Robert Beale</td>
<td>10</td>
<td>1</td>
<td>20</td>
<td>110</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Levi Bulkhalph</td>
<td>Levi Bulkhalph</td>
<td>Levi Bulkhalph</td>
<td>10</td>
<td>1</td>
<td>20</td>
<td>200</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

"General list" (or abstract) for 1799 U.S. direct tax for dwelling-houses, out-houses, and lots.
valuations increased, by figures as high as 30 per cent, and three
were decreased by as much as 15 per cent. There was obviously
great concern among the Commissioners for fairness and equality in
valuation of property.

Surveyors of the revenue were appointed to have charge of
the records produced, and to "compute and state the taxes which
may be due and payable by each and every individual."

The act levying the $2 million tax directed supervisors to
appoint tax collectors to collect the revenue. For this purpose
rate books identifying each individual and the tax he owed were
produced, but only a few have survived. A sample of a rate book
is on the next page. Basically, the general lists are the major
group of records left by the U.S. 1798 direct tax in Connecticut.
For most towns or assessment districts, the general lists for lands,
and for dwelling houses have survived. For a few only one list or
the other has survived, and for some no records have survived in
Connecticut.

Apparently there was some opposition throughout the nation to
the federal direct tax, and collection was not very prompt. "Payments
were so much in arrears that at the end of three years one fifth of the
tax remained unpaid. The receipts amounted to $734,000 in 1800 and
$534,000 in 1801." However, "receipts from this source continued
to form a budgetary item as late as 1813," by which time the federal
government had need of a new direct tax.

Connecticut opposition to the tax appears to have been slight,
as shown by the William Heron letter quoted earlier. An item
in the January 13, 1800 issue of the Connecticut Courant entitled
<table>
<thead>
<tr>
<th>Names</th>
<th>Amount of Taxes assessed</th>
<th>Quittages</th>
<th>On Lands</th>
<th>On Gains</th>
<th>Total assessment</th>
<th>Other parts</th>
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<tbody>
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<td>James Arnold</td>
<td>50</td>
<td>7</td>
<td>83</td>
<td>8</td>
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<td>1</td>
<td>64</td>
<td>2</td>
<td>64</td>
<td>2</td>
</tr>
<tr>
<td>John &amp; Elipha Slater</td>
<td>75</td>
<td>1</td>
<td>52</td>
<td>27</td>
<td>52</td>
<td>27</td>
</tr>
<tr>
<td>John &amp; Slater</td>
<td>60</td>
<td>1</td>
<td>64</td>
<td>2</td>
<td>64</td>
<td>2</td>
</tr>
<tr>
<td>John Slater</td>
<td>57</td>
<td>1</td>
<td>64</td>
<td>2</td>
<td>64</td>
<td>2</td>
</tr>
<tr>
<td>James Slater</td>
<td>58</td>
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<td>64</td>
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<td>64</td>
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<td>46</td>
<td>5</td>
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<td>75</td>
<td>5</td>
<td>75</td>
<td>5</td>
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<td>1</td>
<td>64</td>
<td>2</td>
<td>64</td>
<td>2</td>
</tr>
<tr>
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<td>2</td>
<td>64</td>
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<td>94</td>
<td>3</td>
<td>94</td>
<td>3</td>
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<tr>
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<td>36</td>
<td>1</td>
<td>36</td>
<td>1</td>
</tr>
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<td>1</td>
<td>64</td>
<td>2</td>
<td>64</td>
<td>2</td>
</tr>
<tr>
<td>Jane Bartholomew</td>
<td>60</td>
<td>4</td>
<td>94</td>
<td>3</td>
<td>94</td>
<td>3</td>
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<tr>
<td>Sarah Baldwin</td>
<td>53</td>
<td>4</td>
<td>94</td>
<td>3</td>
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<td>94</td>
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<td>94</td>
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<tr>
<td>Ruben Baldwin</td>
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<td>5</td>
<td>94</td>
<td>3</td>
<td>94</td>
<td>3</td>
</tr>
<tr>
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<td>2</td>
<td>94</td>
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<td>94</td>
<td>3</td>
</tr>
<tr>
<td>Ruben Bishof</td>
<td>57</td>
<td>2</td>
<td>94</td>
<td>3</td>
<td>94</td>
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</tr>
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<td>Ruben Bishof 2</td>
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<td>3</td>
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</tr>
<tr>
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<td>36</td>
<td>3</td>
<td>94</td>
<td>3</td>
<td>94</td>
<td>3</td>
</tr>
<tr>
<td>Uriah Bate</td>
<td>26</td>
<td>3</td>
<td>94</td>
<td>3</td>
<td>94</td>
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<tr>
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<td>94</td>
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<td>3</td>
<td>94</td>
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</tr>
<tr>
<td>Anna Clark</td>
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<td>94</td>
<td>3</td>
<td>94</td>
<td>3</td>
</tr>
<tr>
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<td>94</td>
<td>3</td>
<td>94</td>
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<tr>
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<td>3</td>
<td>94</td>
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</tr>
<tr>
<td>Aliny Bate 2</td>
<td>36</td>
<td>4</td>
<td>94</td>
<td>3</td>
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<td>3</td>
</tr>
<tr>
<td>Aaron Camp</td>
<td>36</td>
<td>4</td>
<td>94</td>
<td>3</td>
<td>94</td>
<td>3</td>
</tr>
<tr>
<td>Elipha Camp</td>
<td>36</td>
<td>4</td>
<td>94</td>
<td>3</td>
<td>94</td>
<td>3</td>
</tr>
<tr>
<td>Elipha Camp 2</td>
<td>36</td>
<td>4</td>
<td>94</td>
<td>3</td>
<td>94</td>
<td>3</td>
</tr>
<tr>
<td>Elipha Camp 3</td>
<td>36</td>
<td>4</td>
<td>94</td>
<td>3</td>
<td>94</td>
<td>3</td>
</tr>
<tr>
<td>Elipha Camp 4</td>
<td>36</td>
<td>4</td>
<td>94</td>
<td>3</td>
<td>94</td>
<td>3</td>
</tr>
</tbody>
</table>
"U.S. Direct Tax" reflected positively on the tax, declaring that

We are informed that in the towns of Somers, Ellington, Willington and Bozrah, on the first day set by the collector for paying the tax, almost the whole sum due from those towns was paid. The collection in the state, as far as we have heard, proceeds without difficulty, and the tax is paid without murmuring, except here and there a place, where everything good is always grumbled at. Let such places follow the example set them by the above towns, feel grateful to the government which protects them, and cheerfully pay their mite for its support.\(^46\)

A speech by governor Jonathan Trumbull, Jr., in 1800 referred to

"the cheerful promptness with which the United States direct Tax has been brought into operation, and the tax collected in this state . . .\(^47\)"

Of course, strong support for a tax intended for defense against a belligerent France could only be expected in Federalist Connecticut.\(^48\)

The direct tax was levied only once, and repealed in 1802.
CHAPTER IV
THE FINAL PERIOD: 1797-1820

There were few changes in Connecticut's taxation system from the last half of the 1790's through 1819, when a completely new system was adopted. The year 1797 marked the point at which Connecticut tax "rates were first expressed in dollars and cents," rather than the pounds, shillings, and pence of the British empire.

Another exemption was added in 1799, when members of the militia were excused from the poll tax if they could prove they had provided themselves with the requisite equipment, and fulfilled their service.

In 1804 the job of lister was even more narrowly restricted, for he was given guidelines for a maximum amount that could be placed on a faculty. That same year "the General Assembly also voted ... that bank stock should be listed at three per cent of its value. This was the earliest provision for taxing stock ... "

Some changes were also made in 1808, when values of some taxable items were increased. But the history of the period down to 1818 was one of increasing concern over the tax system, but little substantive change. As one study noted,

Before the end of this period, however, inequalities in wealth began to appear, and consequently the opinion grew that some changes should be made in the system of taxation. These changes were finally effected in the next period when the first Republican party came into power. During the first period, however, some changes were made in the rate ... and the number of articles to be listed was slightly increased ... 

Perhaps the most important development for the historian during this period prior to the complete alteration of the state tax system was the levying of U.S. direct taxes in 1814, 1815, and 1816. These taxes left a considerable body of records in Connecticut.
It was international conflict that once again brought federal direct taxation to Connecticut and her sister states. This time it was not the mere threat of hostilities, but actual fighting, the War of 1812, that necessitated a tax to bring in extra revenue. In his study of early taxation in the United States, Dall Forsythe reported that

Not until August, 1813, when the war was a full year old, did Congress approve a set of internal taxes structured very much like those levied during the Federalist period ... The taxes as enacted were explicitly labeled in italic letters in the body of the legislation as "War Taxes," and Congress provided for their automatic repeal within a year of the war's end.

Although the law mandating the tax was approved in 1813, the mechanism for collecting it did not get underway until 1814. Assessments of property were made as of February 1, 1814. Thus the tax will be referred to as the 1814 U.S. direct tax.

This direct tax was in many ways similar to that of 1798. It was laid on land, dwelling houses, and slaves. "The sums chargeable to each State and county were apportioned upon the basis of the census of 1810 ..." Apparently, concern over opposition to a federal tax had lessened, for while "The direct tax of 1798 as administered by Oliver Wolcott ... was designed to take some cognizance of state revenue systems ... little effort was made to do so in the taxes of 1813." However, it was required that each assessor and collector 'be a respectable freeholder and reside in the district, ..." Exemptions under the state systems were also allowed by the federal tax, as they had been in 1798.

Property was assessed in the same way as in 1798, with everything valued at its worth in money, and individuals required to hand in their own lists. The 1813 Act, however, required a different form of general list, or abstract. Whereas the 1798 U.S. direct tax had produced a
separate general list for slaves, for lands, and for dwelling houses, the 1814 tax required only one general list in which all types of property were listed. A sample of such a general list is on the following page. However, two copies of such a list were drawn up for each assessment district, one containing the names of property owners who lived in the district, the other with the names of those who lived outside the district.

Connecticut’s portion of the tax amounted to $118,167. The method of taxing dwelling houses and slaves first, then setting a rate for land which would bring in the remaining money needed to meet the state’s quota, apparently was abandoned. Instead, it seems that the same rate was applied on all taxable property to raise the required amount. The surviving records indicate that this rate was determined in each county.

Judging from the comment, or rather the lack of it, in the Connecticut Courant, there was little opposition to the tax in Connecticut. Notice of the impending tax, and Connecticut’s proportion of the total burden, appeared several times. The Courant did reprint an item from the New York Evening Post which referred to the "taxes which are ere long to burst upon our heads, and which after all, will be found only a mere imitation \[sic\] of what is to follow, . . . " and complained of a "war now almost universally admitted to be unnecessary and ruinous, and yet to carry on which these very taxes are laid, and will be followed with other taxes ten times heavier."

A substantial number of general lists, and of rate books for the 1814 U.S. direct tax have survived at The Connecticut Historical Society. They are entered in the bibliography/checklist under the
"General list" (or abstract) for 1814 U.S. direct tax

**GENERAL LISTS** of Lands, Lots of ground, and their improvements, Dwelling Houses, and Slaves, within the Assayment District composed of the town of Granby, within the State of Connecticut—containing possessed, or under the care and management, on the first day of February, 1814, of persons residing within the County of Hartford.

<table>
<thead>
<tr>
<th>No.</th>
<th>Name of Owner or Possessor</th>
<th>Towns Where Situate</th>
<th>Lands and Lots</th>
<th>Dwelling Houses</th>
<th>Slaves</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Hillgrove, Pliny, Granby</td>
<td></td>
<td>2.76 3 6</td>
<td></td>
<td>3 6</td>
</tr>
<tr>
<td>2</td>
<td>Hays Colvin</td>
<td></td>
<td>11 1 1</td>
<td></td>
<td>1 1</td>
</tr>
<tr>
<td>3</td>
<td>Hays Dudley</td>
<td></td>
<td>9 6 1 1</td>
<td></td>
<td>1 1</td>
</tr>
<tr>
<td>4</td>
<td>Hays Chester</td>
<td></td>
<td>4 8 0</td>
<td></td>
<td>1 1</td>
</tr>
<tr>
<td>5</td>
<td>Holcomb Adonis</td>
<td></td>
<td>1 2 3 2</td>
<td></td>
<td>1 2</td>
</tr>
<tr>
<td>6</td>
<td>Harrin &amp; Co.</td>
<td></td>
<td>10 5 1 2</td>
<td></td>
<td>1 2</td>
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<tr>
<td>7</td>
<td>Holcomb Adonis</td>
<td></td>
<td>5 5 2 3</td>
<td></td>
<td>1 2</td>
</tr>
<tr>
<td>8</td>
<td>Hays Cephas</td>
<td></td>
<td>1 2 3 2</td>
<td></td>
<td>1 2</td>
</tr>
<tr>
<td>9</td>
<td>Holcomb James</td>
<td></td>
<td>1 2 3 2</td>
<td></td>
<td>1 2</td>
</tr>
<tr>
<td>10</td>
<td>Holcomb Weibel</td>
<td></td>
<td>2 0 8 1 2</td>
<td></td>
<td>1 2</td>
</tr>
</tbody>
</table>
year 1814. An example of a rate book appears on the next page.

The following year, 1815, saw Congress again approve a direct tax on lands, dwelling houses, and slaves. This act called for $6 million to be laid annually, with Connecticut's portion set at $236,335. Again, some effort was made to present the tax as a local affair, with each principal assessor instructed to appoint "one respectable freeholder to be assistant assessor," in each district under his jurisdiction. A new assessment of taxable property was not to be made in areas where the 1814 tax had already been assessed. The 1814 valuations were to remain the valuations and assessments for the said states respectively, subject only to the revision, equalization, and apportionment, among the several counties, and state districts, by the board of principal assessors hereinafter constituted, to be made as is hereinafter directed, for the purpose of levying and collecting annually the direct tax...

Rather than undertake an entirely new valuation of property, the principal assessors were directed to review the information collected in 1814, making alterations regarding transfers of property, changes in residence, births, deaths and escapes of slaves, and to change the assessments accordingly.

The assessors were to make out two separate general lists, and two separate rate books, one each for residents and non-residents of the collection district. The law directed that "the valuation, assessment, equalization, and apportionment made by the said board of principal assessors as aforesaid, shall be and remain in full force and operation for laying, levying, and collecting, yearly and every year, the annual direct tax by this act laid and imposed."

Thus
<table>
<thead>
<tr>
<th>Names of Taxable Persons</th>
<th>Where resident</th>
<th>Valuation of lands, houses, &amp;c.</th>
<th>Valuation of carriages</th>
<th>Total property of each person in dollars</th>
<th>Taxable persons paying by</th>
<th>Cent &amp;</th>
<th>Dollars</th>
</tr>
</thead>
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<tr>
<td>Cadwalla Marthas</td>
<td></td>
<td>143</td>
<td>爱1</td>
<td>1,000</td>
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<tr>
<td>Cadwalla &amp; Gibbel</td>
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<td>144</td>
<td>爱2</td>
<td>2,550</td>
<td>30</td>
<td></td>
<td></td>
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<td>爱3</td>
<td>5,800</td>
<td>64</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Goodrich Herchias</td>
<td></td>
<td>146</td>
<td>爱4</td>
<td>2,427</td>
<td>50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Goodman Freeman</td>
<td></td>
<td>147</td>
<td>爱5</td>
<td>2,93</td>
<td>39</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Goodman Nars</td>
<td></td>
<td>148</td>
<td>爱6</td>
<td>718</td>
<td>79</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Goodman Isaac</td>
<td></td>
<td>149</td>
<td>爱7</td>
<td>1,231</td>
<td>135</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Griswold Lois</td>
<td></td>
<td>150</td>
<td>爱8</td>
<td>316</td>
<td>35</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Griffin Timothy</td>
<td></td>
<td>151</td>
<td>爱9</td>
<td>495</td>
<td>54</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Godard Ruff Elmore</td>
<td></td>
<td>152</td>
<td>爱10</td>
<td>1,335</td>
<td>147</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gillet Ephraim</td>
<td></td>
<td>153</td>
<td>爱11</td>
<td>361</td>
<td>43</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Goodrich David</td>
<td></td>
<td>154</td>
<td>爱12</td>
<td>790</td>
<td>87</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gillet Joseph</td>
<td></td>
<td>155</td>
<td>爱13</td>
<td>1,163</td>
<td>128</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gillet Benoni</td>
<td></td>
<td>156</td>
<td>爱14</td>
<td>3,248</td>
<td>57</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Godard Nathans</td>
<td></td>
<td>157</td>
<td>爱15</td>
<td>817</td>
<td>90</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Godard Nathan</td>
<td></td>
<td>158</td>
<td>爱16</td>
<td>1,175</td>
<td>79</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gillet Samuel</td>
<td></td>
<td>159</td>
<td>爱17</td>
<td>2,300</td>
<td>233</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gillet Franklin</td>
<td></td>
<td>160</td>
<td>爱18</td>
<td>168</td>
<td>19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gillet Thomas</td>
<td></td>
<td>161</td>
<td>爱19</td>
<td>635</td>
<td>76</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gillet Nathan</td>
<td></td>
<td>162</td>
<td>爱20</td>
<td>460</td>
<td>51</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gillet Elijah</td>
<td></td>
<td>163</td>
<td>爱21</td>
<td>377</td>
<td>97</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gain John</td>
<td></td>
<td>164</td>
<td>爱22</td>
<td>800</td>
<td>88</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Godard Ebene &amp; Archibis</td>
<td></td>
<td>165</td>
<td>爱23</td>
<td>1,950</td>
<td>215</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Godard John</td>
<td></td>
<td>166</td>
<td>爱24</td>
<td>2,960</td>
<td>326</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

30.22% = 33.26
the valuations arrived at in 1815 were used as the basis for the
tax laid the next year. Examples of an 1815 general list, and of
an 1815 rate book appear on the following two pages.

Assessors were ordered to make annual checks on changes in
property in January, with collections to take place in February.
Ironically, the tax, which was to last "during the present war between
the United States and Great Britain," was approved by President
James Madison on January 9, 1815, after the war had officially ended,
and just one day after the famous American victory at the Battle
of New Orleans.

A new feature added to the U.S. direct taxation system in 1815
was a tax on what amounted to luxury items, of "household furniture,"
including "pictures, plate, clocks and time pieces, except watches, and
... excluding books, maps and philosophical apparatus," and of gold
and silver watches. The law placed a graduated tax on "all household
furniture kept for use, the value of which in any one family, with the
exception of beds, bedding, kitchen furniture, family pictures, and
articles made in the family from domestic materials, shall exceed two
hundred dollars in money." Household furniture worth less than $500
was taxed at only $1.00, with nine categories set up, going as high
as furniture valued at more than $9,000, which was taxed $100.

Gold watches were taxed at $2.00 each, and silver watches at $1.00.
Lists of household furniture and watches were to be taken at the same
time as lists for other taxable property. This tax too was to last as
long as the war between the United States and Great Britain.
<table>
<thead>
<tr>
<th>Number of particulars</th>
<th>Name of owner or possessor</th>
<th>Town or State where resident</th>
<th>Town where situated</th>
<th>Land and Lots</th>
<th>Total valuation of taxable property of each individual, as determined and signed by the Principal Assessor</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Lan Afford</td>
<td>Granby</td>
<td>Granby</td>
<td>Acres 3.35</td>
<td>1,200</td>
</tr>
<tr>
<td>2</td>
<td>Josiah Afford</td>
<td>&quot;</td>
<td>&quot;</td>
<td>Acres 3.00</td>
<td>1,230</td>
</tr>
<tr>
<td>3</td>
<td>Abel Adams</td>
<td>&quot;</td>
<td>&quot;</td>
<td>Acres 1.50</td>
<td>1,270</td>
</tr>
<tr>
<td>4</td>
<td>Chappas Adamson</td>
<td>&quot;</td>
<td>&quot;</td>
<td>Acres 1.50</td>
<td>1,270</td>
</tr>
<tr>
<td>5</td>
<td>Abraham Anneman</td>
<td>&quot;</td>
<td>&quot;</td>
<td>Acres 1.50</td>
<td>1,270</td>
</tr>
<tr>
<td>6</td>
<td>Gift Adams</td>
<td>&quot;</td>
<td>&quot;</td>
<td>Acres 1.50</td>
<td>1,270</td>
</tr>
</tbody>
</table>
LIST OF TAXES payable under the act of Congress of January 9th, 1815, on Lands, Lots, Dwelling-Houses and Slaves, within the 4th Collection District in the State of Connecticut, by persons residing within the same.

<table>
<thead>
<tr>
<th>No.</th>
<th>Names of taxable persons.</th>
<th>Where resident.</th>
<th>Valuation as equalized and settled by the board of principal assessors.</th>
<th>Total valuation of taxable property of each individual.</th>
<th>Amount of tax payable by each individual.</th>
<th>When demanded.</th>
<th>When paid.</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>169</td>
<td>Chester Hays</td>
<td>Granby</td>
<td>$123.00</td>
<td>$123.00</td>
<td>$123.00</td>
<td>Dec. 19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>170</td>
<td>Thaddeus Hays</td>
<td></td>
<td>$311.08</td>
<td>$311.08</td>
<td>$68.33</td>
<td>Dec. 19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>171</td>
<td>Kellen &amp; Benoni Hays</td>
<td></td>
<td>$574.00</td>
<td>$574.00</td>
<td>$11.48</td>
<td>Dec. 19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>172</td>
<td>Dudley Hays</td>
<td></td>
<td>$2,170.25</td>
<td>$6.60</td>
<td></td>
<td>Dec. 19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>173</td>
<td>Joseph Hays</td>
<td></td>
<td>$2,170.25</td>
<td>$6.60</td>
<td></td>
<td>Dec. 19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>174</td>
<td>Amasa Hays</td>
<td></td>
<td>$164.00</td>
<td>$164.00</td>
<td>$8.20</td>
<td>Dec. 19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>175</td>
<td>Calvin Hays</td>
<td></td>
<td>$973.75</td>
<td>$240.00</td>
<td></td>
<td>Dec. 19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>176</td>
<td>Seth Hays, Jr.</td>
<td></td>
<td>$1,927.00</td>
<td>$5.15</td>
<td></td>
<td>Dec. 19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>177</td>
<td>Joel Hawley</td>
<td></td>
<td>$1,047.50</td>
<td>$5.20</td>
<td></td>
<td>Dec. 19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>178</td>
<td>Seth Hawley</td>
<td></td>
<td>$3,833.00</td>
<td>$14.75</td>
<td></td>
<td>Dec. 19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>179</td>
<td>Enoch Hays</td>
<td></td>
<td>$2.63</td>
<td>$5.55</td>
<td></td>
<td>Dec. 19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>180</td>
<td>Asa Hays</td>
<td></td>
<td>$3,531.13</td>
<td>$9.43</td>
<td></td>
<td>Dec. 19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>181</td>
<td>Zachariah Hays</td>
<td></td>
<td>$2,570.00</td>
<td>$7.07</td>
<td></td>
<td>Dec. 19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>182</td>
<td>Phineas Hays</td>
<td></td>
<td>$1,726.10</td>
<td>$4.61</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>183</td>
<td>Seth Hays</td>
<td></td>
<td>$10,064.47</td>
<td>$26.88</td>
<td></td>
<td>Dec. 19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>184</td>
<td>Danie Hays, Jr.</td>
<td></td>
<td>$6,084.40</td>
<td>$16.25</td>
<td></td>
<td>Dec. 19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>185</td>
<td>Barolen Hays</td>
<td></td>
<td>$378.25</td>
<td>$0.00</td>
<td></td>
<td>Dec. 19</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
What could be described as a combination of an abstract and a rate book has survived from the 1815 tax on household furniture and watches. The general list did not break down the household furniture, but provided only a total value. It did list gold or silver watches individually. Thus, it is as close to an abstract as apparently existed for this tax. However, it appears that the general list also served as a rate book, since many appear with notations of payment next to taxpayers' names. Thus, these 1815 lists for household furniture, gold and silver watches are identified in the bibliography/checklist as abstracts, even though they were often rate books as well. An example of an 1815 abstract/rate book is on the next page.

An act approved March 3, 1815, made an alteration in the effective dates for the 1815 tax. Whereas lists of property were to have been made as of February 1, 1815, the date was changed to April 1, 1815. Apparently the forms had already been printed, since they bear the date February 1. At times, however, the assessor crossed out the date February 1, and substituted April 1. Thus, there might be a slight question as to the exact date of certain documents. But the difference of two months should make no difference to historians using these records.

As Frederick Howe noted in his history of U.S. taxation, "scarcely had they [the tax measures of 1815] received the President's signature, when peace was declared." However, "For two years after the close of the war the internal duties were permitted to remain upon the statute books, when Congress, moved by a message from the President, finally determined that no more internal taxes should be collected, save those in arrears, after the year 1817."
**LIST OF DUTIES** payable for the year 1815, on Household Furniture and on Gold and Silver Watches, under the act of the 18th of January, 1815, within the fourth Collection District of the state of Connecticut.

<table>
<thead>
<tr>
<th>Name of owner or agent</th>
<th>Where resident</th>
<th>Value of Household Furniture</th>
<th>Amount of duty</th>
<th>Watches</th>
<th>Total amount of duty payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coburn J. Hayes</td>
<td>Enfield</td>
<td>Above 600.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chester Hayes</td>
<td></td>
<td>Above 400.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Seth Hillier</td>
<td></td>
<td>600.00 to 1,000.00</td>
<td>17 dollars</td>
<td>500.00</td>
<td></td>
</tr>
<tr>
<td>Apollos J. Hillier</td>
<td></td>
<td>1,000.00 to 2,000.00</td>
<td>18 dollars</td>
<td>2,000</td>
<td></td>
</tr>
<tr>
<td>Piny Hillier</td>
<td></td>
<td>2,000.00 to 3,000.00</td>
<td>20 dollars</td>
<td>3,000</td>
<td></td>
</tr>
<tr>
<td>Amasa Holcomb</td>
<td></td>
<td>3,000.00 to 4,000.00</td>
<td>21 dollars</td>
<td>4,000</td>
<td></td>
</tr>
<tr>
<td>Jacob Holcomb</td>
<td></td>
<td>4,000.00 to 5,000.00</td>
<td>22 dollars</td>
<td>5,000</td>
<td></td>
</tr>
<tr>
<td>Asen Hopkins</td>
<td></td>
<td>5,000.00 to 6,000.00</td>
<td>23 dollars</td>
<td>6,000</td>
<td></td>
</tr>
<tr>
<td>Abraham Holcomb</td>
<td></td>
<td>6,000.00 to 7,000.00</td>
<td>24 dollars</td>
<td>7,000</td>
<td></td>
</tr>
<tr>
<td>Harlow Holcomb</td>
<td></td>
<td>7,000.00 to 8,000.00</td>
<td>25 dollars</td>
<td>8,000</td>
<td></td>
</tr>
<tr>
<td>Asahel Holcomb</td>
<td></td>
<td>8,000.00 to 9,000.00</td>
<td>26 dollars</td>
<td>9,000</td>
<td></td>
</tr>
<tr>
<td>James Huggins</td>
<td></td>
<td>9,000.00 to 10,000.00</td>
<td>27 dollars</td>
<td>10,000</td>
<td></td>
</tr>
<tr>
<td>James Holcomb</td>
<td></td>
<td>10,000.00 to 11,000.00</td>
<td>28 dollars</td>
<td>11,000</td>
<td></td>
</tr>
<tr>
<td>Warren Holcomb</td>
<td></td>
<td>11,000.00 to 12,000.00</td>
<td>29 dollars</td>
<td>12,000</td>
<td></td>
</tr>
</tbody>
</table>

*Note: Paid*
Some rate books, and a very few abstracts, have survived from the 1816 tax. Examples of these documents are found on the following two pages. As the 1815 legislation directed, valuations from 1814 were used, except in cases of changes in ownership of property. A comparison of figures from the 1815 and 1816 taxes indicates that indeed the earlier valuations were used. No records from the 1817 U.S. direct tax, if indeed it was even collected in Connecticut, appear to have survived locally.

The repeal of the U.S. direct taxes for the War of 1812 ended federal efforts at internal taxation until the Civil War.

The state taxation system which had outlasted its usefulness and been rendered obsolete by modernization of Connecticut's economy was finally overhauled with the ascension of the Republican party to power in Connecticut in 1817. Oliver Wolcott, Jr., who last appeared in this discussion as Secretary of the Treasury in 1798, was elected governor. In 1817 Wolcott gave a speech on the state taxation system that echoed many points he had made in his report to Congress in 1796, that prefaced introduction of the U.S. 1798 direct tax. He also supported many charges that had appeared in Connecticut newspapers since the end of the Revolution. Wolcott noted that the system as it currently existed had "ceased to be adapted to the circumstances of the people."

Wolcott attacked the poll tax as being much too high, amounting to as much as 1/16 of the average laborer's income. He did not, however, recommend abolition of the poll tax, as might have been expected from his 1796 report. He termed unfair the taxation of livestock, which he equated with a farmer's "tools," and taxes on farm
<table>
<thead>
<tr>
<th>Number of Land List</th>
<th>Name of Owner orPossessor</th>
<th>Town or State Where Resident</th>
<th>Town Where Situated</th>
<th>Lands and Lots</th>
<th>Exempt from Taxation</th>
<th>Subject to Taxation</th>
<th>Description</th>
<th>Exempt from Taxing</th>
<th>Subject to Taxing</th>
<th>Valuation of Lands, Lots, and Dwelling Houses, as Determined by the Assessor, as Determined by the Principal Assessor, as Determined by the Assistant Assessor</th>
<th>Total Valuation of Taxable Property</th>
<th>Total Valuation of Taxable Property of Each Individual as Determined and Equalized by the Principal Assessor</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Nathan Allyn</td>
<td>Hartford</td>
<td>Hartford</td>
<td>70</td>
<td>2</td>
<td>2,655</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>$2,655</td>
<td>2,655</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>John Allyn</td>
<td>Hartford</td>
<td>Hartford</td>
<td>20</td>
<td>1</td>
<td>2,225</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>$2,225</td>
<td>2,225</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Philip A. Allyn</td>
<td>Hartford</td>
<td>Hartford</td>
<td>30</td>
<td>0</td>
<td>852</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>$852</td>
<td>852</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Jonas Clifford</td>
<td>Hartford</td>
<td>Hartford</td>
<td>40</td>
<td>0</td>
<td>426</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>$426</td>
<td>426</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Benjamin Allyn</td>
<td>Hartford</td>
<td>Hartford</td>
<td>70</td>
<td>1</td>
<td>842</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>$842</td>
<td>842</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>William J. Allyn</td>
<td>Hartford</td>
<td>Hartford</td>
<td>115</td>
<td>1</td>
<td>127</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>$127</td>
<td>127</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>James Anderson</td>
<td>Hartford</td>
<td>Hartford</td>
<td>120</td>
<td>2</td>
<td>1,686</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>$1,686</td>
<td>1,686</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Silas Andrews</td>
<td>Hartford</td>
<td>Hartford</td>
<td>105</td>
<td>3</td>
<td>4,770</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>$4,770</td>
<td>4,770</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Henry Arnold</td>
<td>Hartford</td>
<td>Hartford</td>
<td>120</td>
<td>3</td>
<td>2,225</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>$2,225</td>
<td>2,225</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Levi Arnold</td>
<td>Hartford</td>
<td>Hartford</td>
<td>130</td>
<td>1</td>
<td>2,182</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>$2,182</td>
<td>2,182</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Ezekiel A. Wood</td>
<td>Hartford</td>
<td>Hartford</td>
<td>120</td>
<td>3</td>
<td>4,597</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>$4,597</td>
<td>4,597</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Eliphazet A. Wood</td>
<td>Hartford</td>
<td>Hartford</td>
<td>130</td>
<td>5</td>
<td>10,253</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>$10,253</td>
<td>10,253</td>
<td></td>
</tr>
</tbody>
</table>
Rate book for 1816 U.S. direct tax

<table>
<thead>
<tr>
<th>No.</th>
<th>Names of taxable persons</th>
<th>Where resident</th>
<th>Total valuation of taxable property of each individual</th>
<th>Amount of tax payable by each individual</th>
<th>When demanded</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>James Holcomb</td>
<td>Granby</td>
<td>3.925 73</td>
<td>5.29</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Thomas Hoskins</td>
<td>Simsbury</td>
<td>1.320 31</td>
<td>4.3</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Isa Hoskins</td>
<td></td>
<td>1.374 13</td>
<td>3.0</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Levi Holcomb</td>
<td>Granby</td>
<td>1.882 32</td>
<td>1.19</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Elisha &amp; Holcomb</td>
<td></td>
<td>1.722</td>
<td>2.30</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yale J Hough</td>
<td></td>
<td>1.433</td>
<td>1.92</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>James &amp; Holcomb</td>
<td></td>
<td>2.807 58</td>
<td>3.87</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Elisha &amp; Suman Holcomb</td>
<td></td>
<td>1.594 50</td>
<td>6.0</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Isa Holcomb, heirs,</td>
<td>Granby</td>
<td>1.821 50</td>
<td>2.44</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Jonathan Holcomb</td>
<td></td>
<td>2.665</td>
<td>3.56</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Zereno Holcomb</td>
<td></td>
<td>2.101 25</td>
<td>2.80</td>
<td></td>
<td>Nov 27</td>
</tr>
<tr>
<td></td>
<td>Salem Holcomb</td>
<td></td>
<td>2.137 13</td>
<td>2.85</td>
<td></td>
<td>Dec 3</td>
</tr>
<tr>
<td></td>
<td>Jacob Holcomb</td>
<td></td>
<td>2.400</td>
<td>3.29</td>
<td></td>
<td>Jan 2</td>
</tr>
<tr>
<td></td>
<td>Ebenezer S Holcomb</td>
<td></td>
<td>1.163 50</td>
<td>19</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Lorrin Holcomb</td>
<td></td>
<td>1.795 70</td>
<td>6.1</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ebenezer Holcomb</td>
<td></td>
<td>4.376 75</td>
<td>7.61</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Peter Holcomb</td>
<td></td>
<td>3.334 52</td>
<td>4.45</td>
<td></td>
<td>Feb 4</td>
</tr>
<tr>
<td></td>
<td>Thomas Holcomb, Esq.</td>
<td></td>
<td>5.402 78</td>
<td>7.22</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Daniel Holcomb</td>
<td></td>
<td>6.021 88</td>
<td>8.08</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Noah &amp; Thos Holcomb</td>
<td></td>
<td>1.358 75</td>
<td>1.85</td>
<td></td>
<td>Dec 7</td>
</tr>
<tr>
<td></td>
<td>Judah Holcomb</td>
<td></td>
<td>2.903</td>
<td>4.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Amasa Holcomb</td>
<td></td>
<td>3.501 40</td>
<td>4.68</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Tahum Holcomb</td>
<td></td>
<td>2.911</td>
<td>3.59</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Joseph Holcomb's heirs</td>
<td></td>
<td>3.026 63</td>
<td>2.71</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Noah Holcomb</td>
<td></td>
<td>3.447 84</td>
<td>4.60</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ashbel Holcomb</td>
<td></td>
<td>1.230</td>
<td>1.64</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1816, imposing three millions of dollars for the year 1816, on lands, lots, and
state of Connecticut, by persons residing within the same.
produce. Wolcott pointed out that the method of taxing houses by
the number of fireplaces they had had nothing to do with the actual
value of the building or the wealth of its owners. The faculty tax,
and taxes on manufacturing facilities Wolcott believed to be unfair,
and a discouragement to ambition and hard work which drove capital
from Connecticut.

Wolcott ended with a reference to his work as Secretary of the
Treasury, commenting that

It is now more than twenty years since I presented a report to
the House of Representatives of the United States, in which the
exhausting effects of unequal systems of taxation, in several of
the States, especially in New-England, were distinctly described.
The opinions then expressed were not dissimilar from those now
submitted to your consideration. As the principles of that
report were approved by congress, and as the benefits of the
consequent system, in equalizing the publick contributions, have
since been demonstrated by experience, I consider that I may
fairly claim to be exempted from any suspicion of motives arising
from my present situation, if I earnestly recommend a rule of
taxation, which has received the sanction of the United States,
to which I would add a few objects of assessment connected with
our local circumstances, as being best adapted to promote the
interests of the publick.35

Prompted by Wolcott's speech, the General Assembly appointed a
committee "on the subject of taxation," which reported back in 1819 in much the
same tone as Wolcott. The committee found the current century and half
old system unfair, observing that

The Committee are not disposed to call in question the wisdom
or justice of the present system, as applicable to the time and
circumstances when it was adopted. It undoubtedly was more just
and equitable in its operation at that time, than at the present.
But since its adoption, circumstances have essentially changed.
-- Real estate has become vastly more valuable by clearing and
cultivating the lands; -- by the erection of costly buildings and
other important improvements, which render the relative value of
different parts, an object of consideration. Many kinds of personal
property, which now constitute a large part of the wealth of the
State, were then unknown.36
The committee cited the inequality of land valuation, noting that "Lands, under the different descriptions of meadow, plough land, clear pasture, &c. are set in the list, by a uniform rule, and rate, without regard to quality or value . . . consequently no more is paid on an acre of the most valuable land in the state than on an acre the least valuable, of the same general description . . . "

Taxing faculties was denounced as unequal, and blamed for forcing many young men to emigrate. The poll tax was seen as unfairly penalizing the poor, with "a burthen disproportionate to their means of payment." They recommended that rather than tinker with the present system any further, an entirely new system be constructed.

The first major changes in the system had already come about in 1818, when the minimum age for polls was raised to 21, and the maximum age reduced to 60. The sum at which polls were to be entered in the list was cut from $60 to $40. Exemptions for all members of a minister's family except for the clergyman himself were also eliminated.

The major overhaul came in 1819, however, in a bill submitted by Governor Wolcott to the May session of the General Assembly. This included many of the same points Wolcott expressed in his 1817 speech to the General Assembly. One of the major alterations was one introduced in the 1798 U.S. direct tax: the shift from valuing land at its estimated income, to valuing it at its price. Wolcott also proposed taxing houses according to their sale price value, and suggested offsetting the increased taxation by eliminating taxes on livestock, and on trades.

Wolcott recommended that bank stock be protected "from depression, by excessive taxation." He advocated retaining a reduced poll tax. Since exemption from military service was common, he felt a poll tax
"equal to actual service in the militia in time of peace, appears to be reasonable."

Wolcott seemed to find taxes on luxury items, such as carriages, gold and silver watches, clocks and household furniture, as relatively insignificant sources of revenue, and felt they should not be continued. He recommended elimination of taxes on mills, which would be of great importance once the state's agricultural interests had improved production. Taxes on professionals such as doctors and attorneys and on the faculty of the overburdened mechanic he termed "more or less oppressive," and he termed the assessment on innkeepers "probably more unequal than on any other business." In an effort to provide physicians and attorneys with sufficient time to gain necessary education and set up their practices, he suggested they not be taxed on their faculty, or at least pay only a small fee, for a certain period after being licensed. Taxes on turnpike companies, and on manufactories he also saw as detrimental to organizations striving to serve the community.

Wolcott's bill called for valuation of property arrived at in a manner similar to that of the 1798 U.S. direct tax. Commissioners were to make inspection trips to determine fair values at which to assess houses and lands. The divisions of houses and lands were the same also, with houses and their lots, not exceeding two acres, valued together. Assessors were appointed by the selectmen to set values for all land and houses, based on valuations arrived at by the commissioners, at the rate they were "worth in money."

Exemptions were provided for land "belonging to the United States, or to this State, or to any County, Town, City, Borough, Village,
incorporated Academy, College, Religious Society, School or School
District Society, or Corporation instituted for pious or charitable
purposes or uses, or owned by ministers of the Gospel who statedly
minister to any church, society, or association of Christian, . . . "
provided the property was below a certain value. The assessors
were then to make up alphabetical lists of the owners of the lands
and dwelling houses. These lists were similar to those for the 1798 tax.
The assessor was directed to break down the lands and the houses in his
district into 10 separate classes of value. An equalization process
was provided for, after which the lists were to be "recorded at full
length in books to be provided for that purpose, . . . ; & such lists
shall henceforth, until otherwise provided by law, remain the rule of
taxation for houses and lands in this State, and for the direction of
Listers in their office and duty . . . " Provision was made for
keeping track of changes of ownership in the record books.

The system by which listers were to be selected and were to gather
lists from individual taxpayers remained essentially the same. Items
to be included in the lists were spelled out in great detail, and can be
seen in the copies of suggested schedules from Wolcott's proposal which
are reproduced on the next pages. Militia members were exempted from
the poll taxes, as were ministers.

A substantial debate ensued over the proposed legislation, with
much comment in the newspapers, but the final measure approved was much
like Wolcott's proposal. Taxable possessions were set in the lists
at a percentage of their true market value, as can be seen in the
Connecticut taxation schedules proposed by Governor Oliver Wolcott, Jr., in 1819

<table>
<thead>
<tr>
<th>Rate and Additions</th>
<th>Partial</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
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<tr>
<td>6</td>
<td></td>
<td></td>
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<tr>
<td>7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

A true List of the Polls; and taxable Estate of the Town of taken on the day of

<table>
<thead>
<tr>
<th>No. of dwell. houses</th>
<th>Rate with additions and deductions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>At dollars each dwelling-house. Additions or deductions.</td>
</tr>
<tr>
<td>2</td>
<td>At dollars each. Additions or deductions.</td>
</tr>
<tr>
<td>3</td>
<td>At dollars each. Additions or deductions.</td>
</tr>
<tr>
<td>4</td>
<td>At dollars each. Additions or deductions.</td>
</tr>
<tr>
<td>5</td>
<td>At dollars each. Additions or deductions.</td>
</tr>
<tr>
<td>6</td>
<td>At dollars each. Additions or deductions.</td>
</tr>
<tr>
<td>7</td>
<td>At dollars each. Additions or deductions.</td>
</tr>
<tr>
<td>8</td>
<td>At dollars each. Additions or deductions.</td>
</tr>
<tr>
<td>9</td>
<td>At dollars each. Additions or deductions.</td>
</tr>
<tr>
<td>10</td>
<td>At dollars each. Additions or deductions.</td>
</tr>
</tbody>
</table>

Whole amount of Land as | Assessment of Buildings and land as | Assessment of Farming and farm
<p>| rectangles.           | rectangles.                        | rectangles. with additions. |</p>
<table>
<thead>
<tr>
<th>Polls.</th>
<th>Rates.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Polls subject to taxes, Polls exempted by reason of military service.</td>
<td>At dollars for each Poll.</td>
</tr>
<tr>
<td>Whole number of Polls taxed and exempted.</td>
<td>Whole amount of assessment up on Polls.</td>
</tr>
<tr>
<td>Carriages, &amp;c.</td>
<td>At dollars each.</td>
</tr>
<tr>
<td>Coaches, Carrows, Post-Chaises, Phaetons, Carrioles, Coachers,</td>
<td></td>
</tr>
<tr>
<td>Four-wneled Carriages drawn by two or more horses, Four-wheel Carriages drawn by one horse, Two-wheel Carriages with covered tops, Two-wheel Carriages without covered tops,</td>
<td></td>
</tr>
<tr>
<td>Whole number of Carriages, &amp;c.</td>
<td>Assessment of carriages, &amp;c.</td>
</tr>
<tr>
<td>Machines.</td>
<td>Rates.</td>
</tr>
<tr>
<td>Journeymen employed,</td>
<td>At dollars for each journeyman.</td>
</tr>
<tr>
<td>Whole number of journeymen employed by Mechanics.</td>
<td>Amount of Assessment on Machines.</td>
</tr>
<tr>
<td>Traders.</td>
<td>Rates.</td>
</tr>
<tr>
<td>Whole number of traders.</td>
<td>Whole amount of Assessment upon traders.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Physicians and Surgeons.</th>
<th>Rates.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Druggists, Apothecaries &amp; unlicensed Physicians.</td>
<td>At dollars each.</td>
</tr>
<tr>
<td>Whole number of Physicians, &amp;c.</td>
<td>Total Assessment upon Physicians, &amp;c.</td>
</tr>
<tr>
<td>Lawyers, Attorneys, and Advocates.</td>
<td>Rates.</td>
</tr>
<tr>
<td>Whole number of Lawyers, &amp;c.</td>
<td>Total Assessment upon Lawyers, &amp;c.</td>
</tr>
<tr>
<td>Innkeepers.</td>
<td>Rates.</td>
</tr>
<tr>
<td>S. R.—It is proposed that this Tax should be collected by the County Treasurers in the first instance.</td>
<td></td>
</tr>
<tr>
<td>Whole number of Innkeepers.</td>
<td>Total Assessment upon Innkeepers.</td>
</tr>
<tr>
<td>Horses, Watches, and Clocks.</td>
<td>Rates.</td>
</tr>
<tr>
<td>Stable Horses, Other Horses, Jocks, Hold Watches, Other Watches, Clocks of Steel or Brass,</td>
<td></td>
</tr>
<tr>
<td>Whole number of Horses, Watches and Clocks.</td>
<td>Total Assessment of Horses, Watches and Clocks.</td>
</tr>
</tbody>
</table>
Proposed taxation schedules continued

<table>
<thead>
<tr>
<th>Household Silver Plate</th>
<th>Original Rate per $100</th>
<th>Rate of Assessment</th>
<th>Partial am'ts.</th>
<th>Total am'ts.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank Stock</td>
<td>Amount</td>
<td>Rate</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

N. B.—It is proposed that this Tax be paid directly to the Treasurer.

Add one half of double Assessments.

Total List of the Town.

In Senate—Read and ordered that the same be transmitted to the House of Representatives.

Attest, \[\text{F. WOLCOTT, Clerk of the Senate procem.}\]

House of Representatives—Read, and five hundred copies ordered to be printed for the use of the House.

Attest, \[\text{R. I. INGERSOLL, Clerk.}\]
chart reproduced on the following pages. An individual list for 1819 is also illustrated, on the third page following.

A supplementary act of 1820 changed some percentages at which property was to be set in the lists, returned the maximum age of polls to 70, and reduced the poll tax from $40 to $30. This moved the tax system out of its archaic period, and put it well on the way to modernization, since, as Henry Walradt observed,

The system of taxation thus worked out by these acts is a good illustration of the transitional stage between the old and the present method of taxation. The specific mention of the property to be assessed and the classification into groups with different ratings for the several groups still remain, . . . On the other hand, these acts require that all taxable property, except stallions, shall be entered in the lists at a stated per cent of their true value. Under the new system honest and correct lists would assess a watch or any other taxable object in proportion to its value. The groups were also more equitably assessed than before.62

This, then, in very general terms, completes the sketch of Connecticut's taxation system from its inception to its total revision in 1819. The system has left behind a vast and extremely valuable assortment of documents which contain much data for historical research. Having seen the documents and their contents, the final chapter will discuss in greater detail the records produced by the system, and offer a bibliography/checklist of what material can be found at the Connecticut State Library and The Connecticut Historical Society.
land worth fifty dollars per acre—more than a table set of silver plate—more than three building lots located in one of our principal cities worth in all three thousand dollars. Indeed the poor man's cow, when the owner was not possessed of enough land for the animal to stand upon, was taxed for its protection, while the nabob who lived without labor upon the dividends of his insurance, bridge, turnpike, and United States stock, was not required to pay a dollar for his wealth. The other attack is aimed at the poll tax upon minors. "The children of the rich, who were sent to college or educated for either of the learned professions, by law were exempt from the poll tax, while the farmer and mechanic were taxed for no other reason than that they were not rich enough to educate them at Yale College."

In the light of such criticism the direction taken by the reforms is not difficult to forecast. In the fall session of 1818 the revision assembly modified the provision for the listing of polls so that after August 1, 1819, "all persons from 21 to 60, except ministers, the president, professors, and tutors of Yale College, constant school-masters, and students until the time for taking their second degree, and persons who are or may be exempted by act of the general assembly" were to be listed at forty dollars. Thus the polls were reduced one-third and the tax on minors was abolished. Notice also that the polls of the members of ministers' families are no longer exempted, but simply those of the ministers themselves. In the May session of 1819 the republican (democratic) party prepared and enacted an entirely new system of taxation. The act is not too long to quote and in order that comparison may better be made with the system of taxation which existed up to this time (as given in chapter one) it is here given together with the changes made by the supplementary act of the next year.

Vertible houses, with the buildings and lots appurtenant thereto, not exceeding two acres in any case, shall be valued at the rate which each separate dwelling house, etc., is worth in money, and with due regard to the situation, use or income thereof, whether occupied by the owner or leased; and shall be set in the list at

Lands and separate lots (excepting house lots as aforesaid) shall be valued by the acre at such average rate as each entire tract or lot is worth in money, with reference to any and all advantages of soil, situation, and income, and shall be set in the list at

Mills, stores, distilleries, buildings, with their improvements, used for manufactories of all kinds, shall be valued with respect to situation and present income, and set in the list at

Horses three years old or more, asses and mules two years old or more shall be valued and set in the list at

Each stallion more than three years old shall be set in the list at

Neat cattle, three years old or more, shall be valued and set in the list at

All silver plate shall be valued and set in the list at

Stock in any turnpike co. netting 6% shall be set in the list at

Each coach, chariot, phaeton, coach, curricule, chaise, chair, gig or sulky shall be valued and set in the list at

Every other carriage or wagon drawn by one or more horses, except such as are generally

1 Judd's Plain Truths addressed to the real friends of the state, pp. 18, 19.
2 Judd's Plain Truths addressed to the real friends of the state, p. 20.

1 Public Statute Laws, May 1819, chap. 2.
2 Public Statute Laws, May 1820, chap. 57. The supplementary act contains the following changes in the Act of 1819: a. Age lowered to one year. b. Two years old. c. Three years old. d. One year old or more. e. Except spoons. f. Must be worth more than twenty dollars, if listed.
New Connecticut taxation system continued

used on farms or for transportation of
goods, produce, wares and merchandise,
shall be valued and set in the list at

Clocks, watches, and timepieces shall be
valued and set in the list at

Bank and insurance stock to be valued and
set in the list at

United States Bank stock, all monies on
interest secured by bonds on responsible
persons, except monies loaned to this
state, and all monies on interest secured,
by mortgage, more than the owners
thereof pay interest for, shall be set
in the list at

United States stock or any other state
stock belonging to residents in this state
shall be assessed at its just value and set
in the list at

All fisheries, whether appendages of any
farm, or lot, or block, or wharf, made
for the purpose of fishing (not included
in Act of 1819) shall be valued and set
in the list at

Attorneys, physicians, surgeons, traders
of all kinds, mechanics, taverners, break-
ers, and distillers, to be assessed at the
discretion of the assessors according to
the value and income of their occupation.
Provided that attorneys, physicians, and
mechanics shall not be taxed until after
two years from the time of commencing
such occupation.

By the act passed at the May session the provision for polls was
the same as the provision of the act passed in the preceding session,
but in the act of 1820 the age was raised from sixty years to seventy
years and the sum at which the poll was listed lowered from forty
dollars to thirty dollars. Both of these acts provided that the town
assessors (formerly called listers) and the board of relief might abate
the polls of the sick and infirm or disabled persons. Such abate-
Individual list for new Connecticut taxation system

**List of Taxable Estate for 1819.**

<table>
<thead>
<tr>
<th>Description</th>
<th>Actual value</th>
<th>Rate per ct</th>
<th>Taxable amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dwelling-houses with buildings and lots</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Separate lot</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Acres of Land</td>
<td>376</td>
<td>0.03</td>
<td>0.0108</td>
</tr>
<tr>
<td>Acres</td>
<td>675</td>
<td>0.03</td>
<td>0.0201</td>
</tr>
<tr>
<td>Mill</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Horse</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stove</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Distillery</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Building used for manufacturing</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Horses 3 years old or more</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Horse</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stallion</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Neat cattle 3 years old or more</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Silver plate</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Turnpike Stock netting 6 per cent.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Coach</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chariot</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Phaeton</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Coach and Carriage</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Currie</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chaise, Chair, Gig or Sulkey</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other carriage or waggon, except such as are used on farms, or for transporting the produce thereof to market, or for transporting goods, wares and merchandise</td>
<td>30</td>
<td>0.03</td>
<td>0.0090</td>
</tr>
<tr>
<td>Clocks</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Watches</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Time Pieces</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank stock, and Insurance stock</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U. States stock and money at interest</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Polis over 21 and under 60 years of age</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

NB: Those who keep large stocks of Cattle need not trouble themselves about their Horse kind and neat Cattle under three years old, as they are except by the new mode of Taxation.

Each person should carry the actual cash value of his taxable property into the first column. The assessor can then easily make out the taxable amount in the third column, as the rates per cent, are fixed by law, as designated in the second column.

[To Sir—You are required to fill the above Blank List, with property owned by you on the 20th of August, and return it to one of the Assessors on or before the 20th day of October, on penalty of the law.]
CHAPTER V
THE BIBLIOGRAPHY/CHECKLIST

Having examined the Connecticut and federal direct taxation systems, and the records which those systems produced, it is now time to turn to a discussion of where researchers may locate such records. That problem will be solved in part by the bibliography/checklist which forms the bulk of this chapter. It will list tax records of value to historians, for the period from Connecticut's settlement through 1820, which are available either at the Connecticut State Library or The Connecticut Historical Society, the two major repositories in the state for such records. It must be pointed out that many tax records undoubtedly still rest in local town halls, historical societies, and even private hands. But a bibliography of all tax records in such locations would be a monumental undertaking, far beyond the scope of this thesis. That extremely useful project must wait yet a while.

Not included in this bibliography/checklist are tax records available at the Connecticut State Library which are included in the Connecticut Archives series on Finance and Currency. This series includes many tax records for the period in question. However, the entire series is well-indexed, and both the series and the index are on microfilm, and available through interlibrary loan. Thus, it appears that the problems of identification and access have been adequately solved for these tax records. The decision was made to omit them from the bibliography/checklist.

Tax records in the manuscript collection of The Connecticut Historical Society may be located in several different places.
Generally, if the record is entered in the bibliography/checklist with no additional location information, it can be found in the "Town records and papers" envelope for that town. If it is a record for one of the U.S. direct taxes, it will be found in the envelope for that town's U.S. direct tax records. It is important to note that U.S. direct tax records are entered in the Connecticut Historical Society manuscript catalog only under the heading "U.S. Treasury," followed by a list of the towns for which the library has such records. A reference is not made under each town for which there are U.S. direct tax records.

A few tax records at The Connecticut Historical Society are located in account books, or in specific manuscript collections, which may have a specific title or manuscript number. In such a case, the collection title or manuscript number has been noted in the bibliography/checklist.

At the Connecticut State Library there are two major locations for tax records, outside of the Connecticut Archives Finance and Currency series. One is Record Group 62, which is "Records of the Towns and Boroughs." This is arranged by town. If the record listed as being at the Connecticut State Library does not have any additional location information, it is in Record Group 62 in the collection for the specific town. The other major location is in the Main Vault, under a Dewey Decimal System call number. If the record is in the Main Vault, the call number is noted in the bibliography/checklist. A few other records are located in different places, and in such cases the location is identified.

An important debt of gratitude in compiling this bibliography/checklist must be acknowledged to Archivist Robert Claus of the
Connecticut State Library. Mr. Claus had begun a checklist of tax records in the Connecticut State Library and in town halls, and generously shared his work with the author for this thesis. His contribution made compiling the bibliography/checklist a much swifter and more convenient undertaking.

In the bibliography/checklist, which is arranged alphabetically by town, with a section for Connecticut at the end, the types of records are arranged alphabetically under each town. Under each type of record, the documents located are arranged chronologically, with the holding institution, either The Connecticut Historical Society (CHS), or the Connecticut State Library (CSL), indicated.

Most of the records included in the bibliography have been explained in the earlier chapters, and examples of them included. However, to make sure all entries are clear, a glossary of terms has been compiled.

The glossary is a combination of definitions created by the author, and by Robert Claus. Interestingly, although these definitions were arrived at independently, there was considerable similarity between them. It is hoped this speaks well for their accuracy.

Abatement list:
A list of taxpayers in a particular community, district, or part of a community, who have had the amount of their tax reduced, or "abated," for one of a variety of reasons, including disability, removing from the community, overcharge, military service, illness, and other causes. An example of an abatement list is on page 25.

Some abatement lists only apply to a part of a community, such as a church society. When this is immediately obvious, the name of the specific area was noted in parentheses after the date of the record.

Abstract:
A list of taxpayers in a particular community, district, or part of a community, arranged alphabetically, listing the specific taxable property they possess, polls subject to taxation, and any occupations which produce taxable income, for a specific year. The value of
taxable property, income, and polls is also given in the abstract. Since the specific taxable items vary over the course of the years, contents of abstracts vary as well.

A partial abstract lists taxpayers and the sum total of their taxable property and polls, without any itemization. Partial abstracts are entered under abstracts with the notation "partial" entered in parentheses. Rate books often contain partial abstracts. However, a rate book with a partial abstract is only entered as a rate book in the bibliography/checklist.

Some additional information has been noted for abstracts for the 1798, 1814, 1815, and 1816 U.S. direct taxes. All are identified as "U.S. direct tax." Since two separate abstracts (known as general lists) were kept for the 1798 U.S. direct tax, one for lands, lots, buildings and wharves, and the other for dwelling houses, out-houses, and lots, these separate lists are noted in the bibliography/checklist with shortened titles. The first type is identified simply as "lands," and the second as "dwelling houses."

For the 1814 tax, all taxable property is listed in one general list, or abstract, and thus no identifying notations are required.

For the 1815 tax, the same is true, and for 1815 there are also abstracts of the tax on household goods, and on gold and silver watches. As discussed in Chapter IV, these abstracts also double as rate books, but in the bibliography/checklist they are noted only as abstracts.

When an abstract for the 1815 tax for lands, lots, houses and slaves is entered, no notation is made of the contents. But the 1815 abstracts of household goods, gold and silver watches are identified by the shortened title "household furniture," to distinguish them.

A summary abstract, a few of which have survived from the 1798 U.S. direct tax, corresponds very roughly to a grand list. An example of a local Connecticut abstract is on page 13. Examples of U.S. 1798 direct tax abstracts are on pages 49-50. Examples of 1814, 1815, and 1816 U.S. direct tax abstracts are on pages 57, 61, and 66.

An example of a summary abstract from the U.S. 1798 direct tax is on the following page.

If an abstract applies to only part of a town, for example an ecclesiastical society, the specific area, if easily determined, is noted.

Addition list:
A list of property, income, or polls, which were to be added to an abstract. This is not the same as a fourfold list, since apparently no penalty was attached to items on an addition list. A sample of an addition list is on page 84.

Addition lists are often found at the end of abstracts, but are not listed separately in the bibliography/checklist in such cases.

Fourfold list:
A list of property, income, or polls which were not reported to the listers, and on which a fourfold penalty was to be levied.

Fourfold lists are often found at the end of abstracts, but are not entered separately in the bibliography/checklist in such cases.

An example of a fourfold list is on page 22.
Summary Abstract of all Dwelling-Houses, which with Out-Houses appurtenant thereto, and the Lots on which the same are erected, not exceeding two acres in any case, were owned, possessed, or occupied on the 15th day of October 1798, within the 15th District in the State of Connecticut, exceeding in value One Hundred Dollars.

<table>
<thead>
<tr>
<th>Number of particular lots</th>
<th>Assessment District</th>
<th>Number of dwelling-houses, &amp;c. exempt from valuation</th>
<th>Number of dwelling-houses, &amp;c. subject to and included in the valuation</th>
<th>Valuations as determined by the principal assessors</th>
<th>Rate per centum as preferred by the commissioners</th>
<th>Valuations as revised and equalized by the commissioners</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Dwelling-</td>
<td>Out-</td>
<td>Quantities of the land in the lots</td>
<td>Dwelling-</td>
<td>Out-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>200</td>
<td>Hebron</td>
<td>none</td>
<td>none</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>260</td>
<td>Hebron</td>
<td>51</td>
<td>66</td>
<td>58</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Hebron March 1, 1799. The above is a true summary of the number of Dwelling-Houses in the 15th District comprising the Town of Hebron.

Certified:

[Signature]

D. Newcomb

[Signature]

Daniel Read
Addition list

Additions to the List of the Pit & Estate of the Town of
Newtown, valuated by law on the 20th day of August 1802.

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Valuation</th>
</tr>
</thead>
<tbody>
<tr>
<td>12 Pits, from 21 to 70 years of age</td>
<td>60</td>
<td>$2320.00</td>
</tr>
<tr>
<td>46 Cow Bulls 4 years old</td>
<td>30</td>
<td>190.00</td>
</tr>
<tr>
<td>65 Cow, Steer, Heifer Bulls 3 years old</td>
<td>10</td>
<td>460.00</td>
</tr>
<tr>
<td>13 Heifers, Steer of Bulls 4 years old</td>
<td>7</td>
<td>535.00</td>
</tr>
<tr>
<td>1 Stallion or Steed Half, more than 3 years old</td>
<td>67</td>
<td>60.12</td>
</tr>
<tr>
<td>44 Horses of 3 years old</td>
<td>10</td>
<td>440.00</td>
</tr>
<tr>
<td>6 Sheep 8 months old</td>
<td>7</td>
<td>19.00</td>
</tr>
<tr>
<td>5 Sheep 9 months old</td>
<td>42</td>
<td>16.70</td>
</tr>
<tr>
<td>266 New Meadow land</td>
<td>1.67</td>
<td>444.92</td>
</tr>
<tr>
<td>88 Upland, Norm Knoy, Pasture</td>
<td>1.34</td>
<td>117.92</td>
</tr>
<tr>
<td>71 Swamp Meadow, wooded</td>
<td>.84</td>
<td>10.64</td>
</tr>
<tr>
<td>80 New Meadow lands</td>
<td>1.25</td>
<td>100.00</td>
</tr>
<tr>
<td>140 Bush Pasture</td>
<td>.34</td>
<td>49.60</td>
</tr>
<tr>
<td>159 Boundland Pasture 1st Half</td>
<td>.34</td>
<td>57.46</td>
</tr>
<tr>
<td>17 Sheep 2</td>
<td>.17</td>
<td>80.41</td>
</tr>
<tr>
<td>43 Sheep 3</td>
<td>.09</td>
<td>60.77</td>
</tr>
<tr>
<td>1 Chaise</td>
<td>14</td>
<td>17.00</td>
</tr>
<tr>
<td>11 Waddus, Adow, etc.</td>
<td>3</td>
<td>3.50</td>
</tr>
<tr>
<td>17 Salt &amp; Starch traded cattle</td>
<td>10</td>
<td>170.00</td>
</tr>
<tr>
<td>6160 Bolton on Intest.</td>
<td>.06</td>
<td>369.00</td>
</tr>
<tr>
<td>9 Sheep</td>
<td>.20</td>
<td>22.50</td>
</tr>
<tr>
<td>15 Hogs, appraised 1. Half</td>
<td>1.25</td>
<td>18.75</td>
</tr>
<tr>
<td>63 Hogs, Bilke 3 of 5</td>
<td>.63</td>
<td>30.69</td>
</tr>
<tr>
<td>Expenses</td>
<td></td>
<td>71.00</td>
</tr>
</tbody>
</table>

$5994.38

$5841.38

The foregoing is a true list of the Additions to the list of the Pit's Estate, Estate
of the Substitutes of the Town of Newtown, valuated by law on the 20th day of August 1802.

Certified August 30th by<br>
Benjamin Hard
Gallup <br>
J ohn Glovers <br>
Eve 2d. Dealmen
Grand list:
A list of the total value in a district, community, or part of a community, of each type of taxable property, polls, or income. When "faculties" are included in a grand list, the names of individuals involved are sometimes included. An example of a grand list can be found on page 15-16.

Individual lists:
The report submitted by an individual taxpayer to the lister, itemizing his taxable income, property, and polls, and their value. These are usually handwritten notes, but in later years printed forms were sometimes used. In the case of the Connecticut State Library's holdings, where the abstracts exist, individual lists may not necessarily have been noted in the bibliography/checklist.
Examples of individual lists are on pages 20, 45 and 46.

Rate book:
A volume, or sometimes just a list, containing in alphabetical order the names of individual taxpayers in a district, and the tax they owed. The rate book was used by the tax collector to determine what tax was due, and to record, usually by marking an "x", payment of the tax. Rate books often contain the figure for the total taxable wealth of each taxpayer, and thus are in fact partial abstracts as well. However, such rate books are entered in the bibliography/checklist only as rate books, not as partial abstracts.
The date of the rate, or tax, for which the rate book was compiled, and of the list, or abstract, used to determine the tax, are often different. For example, a rate, or tax, collected in 1810 might have been determined on the list for 1808. In such cases, the date of the list, or abstract, used to determine the tax is entered in the bibliography. This may cause some confusion, since at both the Connecticut State Library and The Connecticut Historical Society, rate books have sometimes been given the date of the rate. But brief examination of the records involved by the historian should clear up any difficulties. Rate books sometimes contain the handwritten warrant, or authorization for collection of the tax.
Examples of rate books are on pages 18, 52, 59, 62, 64 and 67.

Receipt:
A document acknowledging that an individual has paid his tax.
A sample of a receipt is on the following page.

Warrant:
The authorization for the tax collector to gather the rate in a community. Often these were handwritten into the rate book, and in such cases the existence of the warrant is not noted in the bibliography/checklist.
Noted in the bibliography/checklist are printed warrants which were issued by the colony or state. These give the date the tax was authorized, the amount of the tax, the amount of the list on which the tax was levied, and the year of that list. Often the year of the tax and the year of the abstract are different, in which case the year of both is recorded in the bibliography/checklist.
An example of a warrant can be found on page 87.
Receipt

Received this 2d day of March 1817 from the property of ~ in the first Collection District in the State of Connecticut.

Dollars and Cents for the Direct Tax of A.D. 1816, upon the town of ~ in the town of ~...

Deputy Collector 1st Collection District Connecticut.
WA RRANT

STATE OF CONNECTICUT,

IN AMERICA.

To Mr. David Baldwin, Constable of Canterbury

And Collector of the State Tax for said Town, for the Year 1780, GREETING:

WHEREAS the General Assembly of this State, in January 1780, granted a Rate or Tax of Twelve Shillings on the Pound, in Bills emitted by the Congress, to be levied and collected on all the Polls and rateable Estates of this State, according to the List brought into the Assembly, in October, 1779, and May, 1780, to be collected and paid into the Treasury of this State, by the first Day of November, 1780.

THESE are therefore in the Name of the Governor and Company of the State of Connecticut, to require and command you, to collect of the Inhabitants of said Town Twelve Shillings Lawful Money on the Pound, in Bills emitted by Congress, amounting to the Sum of Thirteen thousand Eight hundred Twenty Six pounds twelve shilling of six pence, with all Additions made thereto. And, if any Person or Persons shall neglect or refuse to make Payment of their just Proportion of said Rates, you are to make distraint of the Goods or Estate of such Person or Persons, and for want of Estate, their Person, as the Law directs. And you must make up and settle your Accounts with the Treasurer of this State, by the first Day of November next.

Dated at Hartford, the 1st Day of June, in the Year of our Lord, 1780.

John Livens, Treasurer.

LIST, 1779. 219 58. 12. 7.
ADDITIONS, 213. 11. 16
FOUR-FOLDS, 334. 6. 8 - Half 267. 3. 4

THE Collector will be particularly careful that all the Money which may be collected on the above Warrant, be paid into the Treasury; and, that no part thereof be paid out for Orders of any kind whatever, as they cannot be accepted towards Payment.
Miscellaneous:

A small number of records have survived which do not fit conveniently into any of the established definitions. These are entered under "Miscellaneous," with a brief description of the document's contents.

A few records have been identified as being "incomplete." This means that only part of the document has survived, perhaps half of a grand list, or the first few pages of a rate book.

Entries for a very few documents at the Connecticut State Library are marked "Restricted." These are records which are in very poor physical condition.

In the case of tax records for part of a community which later became a distinct town (for example, Portland, Ct., which was part of Middletown until it was separated in 1841), the record is listed under the parent town unless it is immediately obvious that it is a record for what later became a community in its own right. For example, if an 1810 tax record for Portland had been in a collection of Middletown documents, it would be listed under Middletown unless the item said distinctly on it "Portland." A researcher seeking tax records for a particular town should consult Connecticut Place Names to determine if the community was ever part of another town, and check the records for the parent community to be sure of locating all records on his town.

If in an entry for a major record, such as an abstract or grand list, a span of years is indicated (e.g. 1786-1801), it means that a document exists for each year in that time period. For minor records, such as individual lists, or receipts, for which dozens of small documents may have survived, a span of years indicated means that there are documents for most, but not necessarily all, years in that period.
ASHFORD

Abstract
1798 (U.S. direct tax - lands) -- CHS (with Mansfield)
1798 (U.S. direct tax - dwelling houses) -- CHS (with Mansfield)

Rate book
1816, 1817 -- CSL (in 920 R45, Richmond family papers)
1818 (2 items) -- CSL (in 920 R45, Richmond family papers)

Receipt
1807 -- CHS

BERLIN

Abstract
1818 (Kensington) -- CSL

BOLTON

Abstract
1728, 1732-33, 1737, 1740-1789, 1790-1792, 1794-1797, 1799-1801 -- CSL

Individual list
1819, 1820 (2 vols., approx. 100 items in each) -- CSL

Miscellaneous
1804 (list of polls) -- CSL (in 974.62 B635t)

Rate book
1729-1731, 1734-1736 -- CSL
1736 -- CSL (in 974.62 B635t)
1738-1739 -- CSL
1798 (U.S. direct tax), 1799, 1802 -- CSL (in 974.62 B635t)
BOZRAH

Abstract
n.d. -- CSL
1798 (U.S. direct tax - lands) -- CHS (with Norwich)
1798 (U.S. direct tax - dwelling houses) -- CHS (with Norwich)
1798-1800, 1802, 1808-1813, 1815-1818, 1820 -- CSL

Rate book
1811 (2 items) -- CSL (in 974.62 B719t)
1812 -- CSL (in 974.62 B719t)

BRANFORD

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS

BRISTOL

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax - lands) -- CHS

Individual list
1798 (U.S. direct tax) -- CHS (Andrew Kingsbury papers)

Rate book
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax) -- CHS
1816 (U.S. direct tax) -- CHS

BROOKLYN

Abstract
1798 (U.S. direct tax - lands) -- CHS (with Canterbury)
1798 (U.S. direct tax - dwelling houses) -- CHS (with Canterbury)
BURLINGTON

Abstract
1806-1820 -- CSL
1814 (U.S. direct tax) -- CHS (with Bristol)
1815 (U.S. direct tax - lands) -- CHS (with Bristol)
1815 (U.S. direct tax - household furniture) -- CHS (with Bristol)

Rate book
1814 (U.S. direct tax) -- CHS (with Bristol)
1815 (U.S. direct tax) -- CHS (with Bristol)
1816 (U.S. direct tax) -- CHS (with Bristol)

CANTERBURY

Abatement list
1779 (4 separate items), 1780, 1781 -- CHS
n.d. (abatement notice - no names, total only) -- CHS

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS

Rate book
n.d., 1778 -- CHS
1779 (4 separate items, one incomplete) -- CHS
178? -- CHS
1780 (4 separate items) -- CHS
1780 (First Society) -- CHS
1781? (2 items) -- CHS
1781? (First Society) -- CHS
1781 (9 items, 1 incomplete) -- CHS
1782 (2 items) -- CHS
1782 (First Society) -- CHS
1783 -- CHS
1783 (First Society) -- CHS

Receipt
n.d. (2 items) -- CHS
1779 -1785, 1787 (total of 12 items) -- CHS

Warrant
1780 tax on 1778 list -- CHS (in broadside box)
1780 tax on 1779 list (4 items) -- CHS
1781 tax on 1780 list (3 items) -- CHS
1781 tax on 1780 list -- CHS (in broadside box)
1782 tax on 1781 list (5 items) -- CHS
1783 tax on 1782 list (2 items) -- CHS
1783 tax on 1782 list (5 items) -- CHS
CANTON
Rate book
1817 -- CSL

CHATHAM
Receipt
1816, 1817 (1 item for each year) -- CHS

CHESHIRE
Abstract
n.d., 1789, 1796-1803 -- CSL
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
1805-1808, 1810-1811, 1813-1816, 1818 -- CSL

CHESTER
Abstract
1820 -- CSL (in 974.62 C425wa)

COLCHESTER
Abatement list
1786 (2 items) -- CHS

Abstract
1785 (partial) -- CHS
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
1819 (1 vol.) -- CSL

Grand list
1797 (total of taxable property, etc. - no breakdown) -- CHS
COLCHESTER (continued)

Rate book
1793 -- CHS
1816 (U.S. direct tax) -- CHS

CORNWALL

Abstract
1770 (partial) -- CHS

Rate book
1773, 1775 -- CHS

Receipt
1817 (for 1816 tax) -- CHS

COVENTRY

Abatement list
1779 -- CSL (in 974.6 P83p)

Abstract
1776 -- CSL (in 974.6 P83p)
1798 (U.S. direct tax - lands) -- CHS (with Bolton)
1798 (U.S. direct tax - dwelling houses) -- CHS (with Bolton)
1805 (Andover Society, partial) -- CSL

Individual list
1794 (46 items) -- CHS

Miscellaneous
1798 (U.S. direct tax - lands) (proof sheets, 6 items) -- CHS (with Bolton)

Rate book
n.d. -- CSL (in 974.6 P83p)
1783-1784, 1794 (all Andover Society) -- CSL
1798 (U.S. direct tax) -- CSL (with Bolton, in 974.62 B635t)
1807 (Andover Society) -- CSL

Warrant
1788 tax on 1787 list -- CHS (in broadside box)
DERBY

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS

DURHAM

Abstract
n.d. (2 items) -- CSL
1766 (partial) -- CSL
1783 (partial) -- CSL
1787 -- CSL
1798 (U.S. direct tax - lands) -- CHS (with Haddam)
1798 (U.S. direct tax - dwelling houses) -- CHS (with Haddam)

Individual list
1783, 1790 (total approx. 40 items) -- CSL
1798 (U.S. direct tax) (1 item) -- CSL

Rate book
1798 (U.S. direct tax) -- CSL

EAST HADDAM

Abstract
1718 (partial) -- CHS
1727 (partial) -- CHS
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS

Rate book
1804 -- CHS

Receipt
1816 (1 item) -- CHS

EAST HAMPTON

Abstract
1820 -- CSL
EAST HARTFORD

Abstract
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax - lands) -- CHS
1815 (U.S. direct tax - household furniture) -- CHS

Rate book
1815 (U.S. direct tax) -- CHS
" 1816 (U.S. direct tax) -- CHS

EAST HAVEN

Abstract
1798 (U.S. direct tax - lands) -- CHS (with New Haven)
1798 (U.S. direct tax - dwelling houses) -- CHS (with New Haven)

Warrant
1813 tax on 1813 list -- CHS

EAST LYME

Rate book
1775 (Walnut Hill) -- CSL (in 974.62 L892v)

EAST WINDSOR

Abatement list
1791 -- CHS

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax - lands) -- CHS
1815 (U.S. direct tax - household furniture) -- CHS

Individual list
1799-1814 (total of approx. 40 items) -- CSL (in 974.62 Ea78b)
EAST WINDSOR (Continued)

Rate book
1763 -- CHS
1777 -- CSL (in 974.62 Ea789aL)
1791 (First society), 1794, 1798 -- CHS
1799? -- CSL (in 974.62 Ea789)
1802, 1803 -- CSL (in 974.62 Ea78t)
1803? -- CHS (with Plymouth)
1805 -- CSL (in 974.62 Ea78t)
1805, 1814-1816 -- CSL (in 974.62 Ea789)
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax) -- CHS
1816 (U.S. direct tax) -- CHS

ELLINGTON

Abstract
1798 (U.S. direct tax - dwelling houses) -- CHS (with Tolland)

ENFIELD

Abstract
1798 (U.S. direct tax -- lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax - lands) -- CHS
1815 (U.S. direct tax - household furniture) -- CHS

Rate book
1784 -- CHS (Ms. 64918)
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax) -- CHS
1816 (U.S. direct tax) -- CHS

FAIRFIELD

Miscellaneous
1768-1770 (3 items) (orders to pay out money) -- CHS

Receipt
1757-1772 (8 items) -- CHS
FARMINGTON

Abatement list
1777-1780 (all First Society) -- CSL (in 974.62 F22ta) (photostats)
1809-1820 (total of 38 items) -- CSL

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax - lands) -- CHS
1815 (U.S. direct tax - household furniture) -- CHS

Rate book
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax) -- CHS
1816 (U.S. direct tax) -- CHS
1818 (First Society and Northington) -- CSL

FRANKLIN

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
1799 -- CSL

GLASTONBURY

Abatement list
1779-1820 (total of approx. 44 items) -- CSL

Abstract
n.d. (partial, 1730 -- CSL (in 974.62 G46a)
1758 -- CSL (in Record Group 69:51)
1768 -- CSL (in 974.62 G46a)
1801 -- CSL (in 974.62 G46a)
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax - lands) -- CHS
1815 (U.S. direct tax - household furniture) -- CHS
1816 (U.S. direct tax) -- CHS
1817 -- CSL (in 974.62 G46a)
GLASTONBURY (Continued)

Fourfold list
1812, 1818 -- CSL

Grand list
1780 (Eastbury and Marlborough) -- CHS
1793, 1798, 1801, 1803, 1806 -- CSL (in Record Group 69:51)
1814 (First Society), 1815 (First Society -- CSL
1816 -- CSL
1817 (First Society), 1817 (Second Society) -- CSL
1818 (First Society), 1818 (Second Society) -- CSL

Individual list
1820 (approx. 200 items) -- CSL

Miscellaneous
17-? (assessment book) -- CSL (in Record Group 69:51)
n.d. (list of polls) -- CSL
1805-1807 (assessment on mills) -- CSL
1810-1812 (assessment on carriages) -- CSL
1812-1820 (assessment on mechanics) -- CSL
1813 (list of polls) -- CSL
1814 (list of polls) -- CSL
1815-1818 (assessment on carriages) -- CSL

Rate book
n.d. -- CHS
1791 (First Society) -- CHS
1808 -- CHS
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax) -- CHS
1816 (U.S. direct tax) -- CHS

GOSHEN

Rate book
1741-1788, 1795 -- CSL (in 974.62 G694bt)

Warrant
1796 tax on 1795 list -- CHS
GRANBY

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax - lands) -- CHS
1815 (U.S. direct tax - household furniture) -- CHS

Rate book
1811 -- CHS
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax) -- CHS
1816 (U.S. direct tax) -- CHS

GREENWICH

Abatement list
1779 -- CSL

Abstract
1770, 1775 -- CSL (in land records microfilm; see Grantor Index, "Lists")

Rate book
1741 -- CSL (in land records microfilm)

GROTON

Abstract
1792 (Long Point) (partial) -- CHS
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
1804 (Southwest district of First School Society) -- CHS

Individual list
1779 -- CSL (in 974.62 G9igr)

Miscellaneous
1734 (abstract of individual lists) -- CSL
1736-1780 (assessments, receipts, abatements, etc.) -- CSL (in 974.62 G9igr)
GROTON (Continued)

Rate book
1724 (North Parish) -- CSL (in Conn. Archives, Ecclesiastical Affairs III, 221a)
1728 (photostat) -- CSL (in 974.62 G91g)
1730 -- CSL
1731 (North Society) -- CSL
1735, 1737 -- CSL
1740, 1741 (photostat) -- CSL (in 974.62 G91g)
1742, 1743 -- CSL
1743, 1744 (photostat) -- CSL (in 974.62 G91g)
1745-1762, 1765-1769 -- CSL
1768 -- CSL (in 974.62 G91La)
1772, 1774, 1776-1778, 1780, 1782-1784, 1786, 1788-1789 -- CSL
1805, 1807 00 CHS

GUILFORD

Abstract
1672 (partial) -- CSL (in land records, Book A, pp. 49-50)
1731 (East Guilford), 1736 (East Guilford) -- CHS
1739 (partial) (2 items) -- CHS
1743 (First and Fourth Societies) (partial) -- CHS
1745 (East Guilford) (partial) -- CHS
1750 (East Guilford) (partial) -- CHS
1752 (First and Fourth Societies) (partial) -- CHS
1776 (East Guilford) (partial) -- CHS
1780, 1783, 1793, 1796 (all First and Fourth Societies) -- CSL (in 974.62 G94ta)
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
1799 (First and Fourth Societies) -- CSL (in 974.62 G94ta)
1803 (First School Society) -- CSL (in 974.62 G94ta)
1811 (North Bristol or Fifth Society) -- CSL (in 974.62 G94ta)
1814 (Third School Society) -- CSL (in 974.62 G94ta)

Rate book
1736 -- CHS

Warrant
1782 tax on 1781 list -- CHS (in broadside box)
HADDAM

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS

Rate book
1798 (U.S. direct tax) -- CSL (with Durham)
1817 -- CHS

HAMDEN

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS

Rate book
1798 (East Plain Society) -- CSL

HAMPTON

Abstract
1798 (U.S. direct tax - lands) -- CHS (with Windham)
1798 (U.S. direct tax - dwelling houses) -- CHS (with Windham)

Rate book
1773, 1799, 1801 (2 items), 1802 (all are only fragments) -- CSL

HARTFORD

Abstract
1793 (north side of Little River) -- CHS (in Hartford. Tax lists)
1794 (south side) -- CHS (in Hartford. Tax lists)
1795, 1796 (both north side of Little River) -- CHS (in Hartford. Tax lists)
1798 (north district) -- CHS (in Hartford. Tax lists)
1798 (south side) -- CHS (in Hartford. Tax lists)
1802, 1805, 1806 (all north district) -- CHS (in Hartford. Tax lists)
HARTFORD (Continued)

1807-1809, 1811 (all south side) -- CHS (in Hartford. Tax lists)
1815 (U.S. direct tax - household furniture) -- CHS
1816 (U.S. direct tax) -- CHS
1816 (carriages) -- CHS
1816 (south side) -- CHS (in Hartford. Tax lists)
1817 (south side) -- CHS (in Hartford. Tax lists)

Individual list
1798 (U.S. direct tax - lands) -- CHS (in Jeremiah Wadsworth papers)
1798 (U.S. direct tax - dwelling houses) -- CHS (in Jeremiah Wadsworth papers)

Miscellaneous
1793 (list of minor polls, north of the bridge) -- CHS (in Hartford. Tax lists)

Rate book
1747 (First Society) -- CHS
1754 (east side of the river) -- CHS
1766 (north side of Little River) -- CHS
1768 (north side of Little River) -- CHS
1806 (north district) -- CHS
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax) -- CHS
1816 (U.S. direct tax) -- CHS

Receipt
1816 (U.S. direct tax) -- CHS

Warrant
1810 tax on 1809 list -- CHS

HARTLAND

Abatement list
n.d., 1787-1817 (total of 13 items) -- CSL

Abstract
1779-1782, 1784-1792 (all partial) -- CSL
1797 (incomplete) -- CSL
1797 (West Society) -- CSL
1798 (U.S. direct tax - lands) -- CHS (with Granby)
1798 (U.S. direct tax - dwelling houses) -- CHS (with Granby)
HARTLAND (Continued)

1799 (incomplete) -- CSL
1800, 1801 (both West Society) -- CSL
1802 (East Society) -- CSL
1804, 1805 (both West Society) -- CSL
1804, 1805 (both East Society) -- CSL
1807-1814 (all West Society) -- CSL
1807-1816 (all East Society) -- CSL
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax - lands) -- CHS
1815 (U.S. direct tax - household furniture) -- CHS
1817-1820 (all West Society) -- CSL
1818-1820 (all West Society) -- CSL

Grand list
1779, 1783, 1784 -- CSL

Rate book
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax) -- CHS (in U.S. Collector of Revenue, Connecticut, Fourth District)
1815 (U.S. direct tax) -- CHS
1816 (U.S. direct tax) -- CHS

HARWINTON

Rate book
1776, 1777 -- CHS
1777 (4 items) -- CHS
1778 (8 items) -- CHS
1814 (U.S. direct tax) -- CHS

Warrant
1778 tax on 1776 list -- CHS
1778 tax on 1777 list -- CHS
1779 tax on 1777 list -- CHS
1779 tax on 1778 list -- CHS

HEBRON

Abatement list
1798-1819 (total of 49 items) -- CSL
HEBRON (Continued)

Abstract
1797 -- CSL
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
1798 (U.S. direct tax) (summary) -- CHS

Individual list
1819 (approx. 30 items) -- CSL

Rate book
1807 -- CSL (in 974.62 H35t)

KILLINGLY

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS

Rate book
1801 (South School Society, third school district, part) -- CHS

KILLINGWORTH

Abstract
1777 (partial) -- CSL
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS

Rate book
n.d. (2 items) -- CHS
1777, 1778, 178?, 1783, 1787, 1788 -- CSL
1814 (Second Society) -- CSL

Receipt
1779 -- CHS
LEBANON

Abatement
1779 -- CHS

Abstract
n.d. -- CHS
n.d. -- CSL
1750, 1751 (both partial) (both First Society) -- CHS
1761, 1766, 1768, 1769 (all partial) -- CHS
1771, 1772 (both partial) (both First Society) -- CHS
1773 (2 items) (partial) (First Society) -- CHS
1773, 1781, 1784 (all partial) -- CHS
1786 -- CHS
1786 (partial) (upper part of First Society) -- CHS
1788 (partial) (First Society) -- CHS
1790-1817 -- CSL
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
1801 (partial) (First Society) -- CHS

Addition:
1751 (First Society) -- CHS
1784 -- CHS

Grand list
n.d. (5 items) -- CHS
1784, 1786 -- CHS
1786 (Exeter) -- CHS
1787 -- CHS

Miscellaneous
1775 (list of tax money due to state treasurer from Lebanon) -- CHS
1780 (3 items) (list of tax money due to state treasurer from Lebanon) -- CHS

Rate book
1767?, 1793, 1794 -- CHS
1814, 1815, 1817, 1818 -- CSL

LISBON

Abstract
1798 (U.S. direct tax - lands) -- CHS (with Franklin)
1798 (U.S. direct tax - dwelling houses) -- CHS (with Franklin)
LITCHFIELD

Rate book
1814 (U.S. direct tax) -- CHS

LYME

Abatement list
n.d. -- CSL (in 974.62 L89wa)

Abstract
1798 (U.S. direct tax -- lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS

Miscellaneous
1798 (U.S. tax) (apparently a descriptive workbook used to make general list of lands and houses - includes names of individuals, itemization and valuation of property) -- CSL (in 974.62 L89wa)

Rate book
1775 (Walnut Hill) -- CSL (in 974.62 L892t)
1781-1793 -- CSL

MANSFIELD

Abatement list
1816, 1819 -- CSL

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
1812, 1817, 1818 (all First Society) (all partial) -- CSL
1816-1818, 1820 (all Chaplin Society) (all partial) -- CSL
1819, 1820 (both First Society) -- CSL
1819, 1820 (both Second Society) -- CSL
1820 (Third Society) -- CSL

Grand list
1810 (3 items), 1811, 1812 (2 items), 1819 (2 items), 1820 (3 items) -- CSL

Miscellaneous
1810 (assessment list) -- CSL
1812 (assessment list) -- CSL
MARLBOROUGH

Abstract
1779 (partial) -- CHS (with Glastonbury)
1785 (partial) -- CHS (with Colchester)
1814 (U.S. direct tax) -- CHS (with Glastonbury)
1815 (U.S. direct tax - lands) -- CHS (with Glastonbury)
1815 (U.S. direct tax - household furniture) -- CHS (with Glastonbury)

Grand list
1780 -- CHS (with Glastonbury)
1797 (total of taxable property only, with no breakdown) -- CHS (with Colchester)

Rate book
1793 -- CHS (with Colchester)
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax) -- CHS
1816 (U.S. direct tax) -- CHS

MERIDEN

Miscellaneous
1797 (list describing house, land and its value for specific individuals) -- CSL (in 974.62 M54wh)

Rate book
1815 -- CSL (in 974.62 M54ta)

MIDDLEFIELD

Abstract
1800 -- CHS (in Account Books, Middlefield)

Rate book
1778 -- CHS (with Middletown)
MIDDLETOWN

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS

Grand list
1795, 1796 (both incomplete) -- CHS

Individual list
1798 (U.S. direct tax) (8 items) -- CHS (in Andrew Kingsbury papers)
1809 (2 items) -- CHS (with Windsor)

Rate book
1778, 1779 -- CHS

MILFORD

Abstract
1712(?) (partial) -- CHS
1782 (incomplete) (photocopies of originals at New York Historical Society) -- CHS (in Milford, Ct. Tax lists)
1795 (partial) -- CHS
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
1816 (incomplete) (photocopy of original at New York Historical Society) -- CHS (in Milford, Ct. Tax lists)

Addition list
1782 (photocopy of original at New York Historical Society) -- CHS (in Milford, Ct. Tax lists)

Rate book
1795 -- CHS

MONTVILLE

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS

Rate book
1798 (U.S. direct tax?) (Chesterfield Society) -- CSL (in 974.62 L89wa)
NEW BRITAIN

Abstract
1817, 1819, 1820 -- CHS

NEW CANAAN

Abstract
n.d. (partial) (ca. 1750) -- CSL (in 974.62 N4252)

Rate book
1751 -- CSL

NEW HARTFORD

Abstract
1814 (U.S. direct tax) -- CHS

Miscellaneous
1798 (U.S. direct tax) (notice that list of valuations and enumerations is available for inspection) -- CHS

NEW HAVEN

Abatement list
1776 -- CHS (Ms. 74338)

Abstract
1795 -- CSL
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
1808, 1809, 1811, 1812, 1814-1817, 1819 -- CSL

Rate book
1807 -- CSL (in 974.62 N45r)

Receipt
NEW LONDON

Abatement list
1787, 1790, 1797, 1799, 1809, 1811, 1819? -- CSL

Abstract
1733, 1734(?), 1745-1749, 1751-1775, 1778-1782, 1784-1788 (all partial) -- CSL
1789-1795 -- CSL
1797-1814 -- CSL
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
1801 -- CHS

Addition list
1779 -- CSL

Fourfold list
1779 -- CSL

Grand list
1778, 1779 -- CSL
1800 -- CHS

Individual list
1807 (approx. 150 items), 1808 (4 items) -- CSL

Rate book
1781 (28 class) -- CSL (in 973.3 A58)

NEW MILFORD

Abstract
1813 (incomplete) -- CSL
1814 (U.S. direct tax) -- CHS

NEWTOWN

Addition list
1802 -- CHS
NORFOLK

Abstract
1814 (U.S. direct tax) -- CHS

Rate book
1819 (4 items), 1820 (4 items) -- CSL

NORTH HAVEN

Abstract
1798 (U.S. direct tax - lands) -- CHS (with Wallingford)
1798 (U.S. direct tax - dwelling houses) -- CHS (with Wallingford)

Rate book
1755 -- CSL (in 974.62 N79t)

NORTH STONINGTON

Abstract
1810, 1812-1818 -- CSL

NORWICH

Abatement list
1738 -- CHS

Abstract
n.d. (partial) -- CSL (in 974.62 N84mp)
1738 -- CSL (in 974.62 N84ta 1738)
1740 -- CSL (in 974.62 N84ta 1740)
1752, 1754 -- CSL
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS

Individual list
1798 (U.S. direct tax) (2 items) -- CSL
NORWICH (Continued)

Miscellaneous
1799 (tax appraiser's list with names of owners, description of land and valuation – may be for 1798 U.S. direct tax) -- CSL

Rate book
1729 -- CSL
1730, 1731 (both First Society) -- CSL
1733 -- CHS
1733, 1734-1737, 1739 (all First Society) -- CSL
1741, 1743 -- CSL
1741-1743 (all First Society) -- CSL
1794 -- CSL
1795-1802 -- CSL (in Record Group 69:18, no. 357)
1816 -- CSL (in 974.62 N84H0
1818 -- CSL
1820 -- CSL (in 974.62 N84H0

OXFORD

Abstract
1798 (U.S. direct tax – lands) -- CHS (with Derby)
1798 (U.S. direct tax – dwelling houses) -- CHS (with Derby)

Individual list
1819 (2 items) -- CHS

PLAINFIELD

Abstract
1798 (U.S. direct tax – lands) -- CHS
1798 (U.S. direct tax – dwelling houses) -- CHS

PLYMOUTH

Abstract
1795 (photostat) -- CSL
1814 (U.S. direct tax) -- CHS
PLYMOUTH (Continued)

Rate book
1797 -- CSL
1814 (U.S. direct tax) -- CHS

POMFRET

Abstract
1731 (partial) (handwritten copy of original made at much later date) -- CHS
1769, 1770 (both partial) (both typescripts with no monetary figures, only names) -- CHS
1797-1820 (all First Society) -- CSL (labeled "Restricted") (in poor condition)

Rate book
1773 -- CHS
1797 (Catholic Society) -- CSL (in 974.62 P77m)
1799(?) (fragment) -- CSL (in 974.62 P77t)
1807 -- CSL (in 974.62 P77s)

PRESTON

Abatement list
1784, 1789 -- CHS
1811 -- CSL (in 974.62 P93tow)
1813 -- CHS

Abstract
1794(?) (fragment) -- CSL (in 974.62 P93tow)
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
1801-1810 -- CSL
1808 (partial) -- CSL (in 974.62 P93tow)

Grand list
1789 -- CHS
1789, 1798 -- CSL (in 974.62 P93t)

Individual list
1820 -- CSL (in 974.62 P93t)

Miscellaneous
1799, 1803 (certificates of tax collector agreeing to collect tax) -- CHS
PRESTON (Continued)
Rate book
  1803 -- CHS
  1811 (incomplete) -- CSL (in 974.62 P93th)

PROSPECT
Abstract
  n.d., 1810, 1811, 1813-1816, 1818 -- CSL

REDDING
Abstract
  1784-1815 (all partial) -- CSL (in 974.62 fR24tm)

RIDGEFIELD
Abatement list
  1779 -- CSL (in 974.62 R43t)
Miscellaneous
  1732 (note of sum total of list for Ridgefield) -- CHS

ROXBURY
Abstract
  1814 (U.S. direct tax) -- CHS

SALISBURY
Abatement list
  1777, 1778 (2 items), 1779 (3 items), 1780(?), 1782 (4 items) -- CSL
SALISBURY (Continued)

Abstract
1814 (U.S. direct tax) -- CHS

Warrant
1757 -- CHS

SAYBROOK

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS

Individual list
1820 (4 items) -- CHS

Miscellaneous
n.d. (collector's account) -- CHS

Warrant
1782 -- CHS

SCOTLAND

Abstract
1807(?) (partial) -- CSL (with Windham)

Rate book
1773(?), 1781, 1782(?), 1785, 1786, 1788 -- CSL (in 974.62 Sco83r)

SIMSBURY

Individual list
1785 (2 items), 1786 (4 items) -- CHS
SIMSBURY (Continued)

Rate book
  1806 -- CSL
  1807 (North District) (3 items) -- CSL
  1808, 1809 -- CSL
  1811 (2 items), 1812 -- CSL

SOMERS

Abatement list
  1812, 1813 (4 items), 1814 -- CSL

Abstract
  n.d. (2 items), 1797 (2 items), 1798 (all partial) -- CSL
  1798 (U.S. direct tax - lands) -- CHS (with Enfield)
  1798 (U.S. direct tax - dwelling houses) -- CHS (with Enfield)
  1799-1801, 1801(?), 1803, 1804 (2 items), 1805-1816, 1818 (2
  items) (all partial) -- CSL
  1819, 1820 -- CSL

Grand list
  1801, 1804, 1811, 1812, 1814-1817 -- CSL

Miscellaneous
  1819, 1820 (list of polls) -- CSL

SOUTH WINDSOR

Warrant
  1765 -- CHS

SOUTHBURY

Abatement list
  1787 -- CSL (in 974.62 So86p)

Abstract
  1791, 1802-1812, 1814-1820 -- CSL (labeled "Restricted") (fragile)
SOUTHBURY (Continued)

Individual list
1807 -- CSL (in 974.62 So86os)
1819 (approx. 200 items), 1820 (approx. 200 items) -- CSL

Rate book
1802(?) (2 items) -- CSL (in 974.62 So86)

SOUTHINGTON

Abatement list
1803 -- CSL (in 974.62 So88p)

Abstract
n.d., 1792 -- CSL
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax - lands) -- CHS
1815 (U.S. direct tax - household furniture) -- CHS

Individual list
1798 (U.S. direct tax) (2 items) -- CHS (in Andrew Kingsbury papers)

Rate book
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax) -- CHS
1816 (U.S. direct tax) -- CHS

STAFFORD

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS

STERLING

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
STONINGTON

Individual list
1733 -- CHS

Miscellaneous
1783/4 (notification from state treasurer to tax collector of what taxes are due) -- CHS

Rate book
1797 -- CHS

SUFFIELD

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax - lands) -- CHS
1815 (U.S. direct tax - dwelling houses) -- CHS

Rate book
1804, 1806 (2 items), 1807 (2 items), 1808 (3 items), 1809 (3 items), 1811 (4 items), 1812 -- CSL
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax) -- CHS
1815 -- CSL
1816 (U.S. direct tax) -- CHS
1816 (2 items), 1817 (2 items) -- CSL

Warrant
1779 -- CHS

THOMPSON

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
TOLLAND

Abatement list
1742, 1783-1787, 1796, 1797, 1799, 1800, 1801, 1803, 1805, 1806, 1808, 1810, 1812, 1813, 1817-1820 -- CSL

Abstract
1720?-1735 (complete and partial, some fragments) -- CSL
1732 -- CHS
1733-1735, 1739-1744, 1746, 1748-1751, 1753-1761, 1765-1768, 1770-1789, 1791, 1794, 1795, 1797 -- CSL
1798 (U.S. direct tax - dwelling houses) -- CHS
1800-1807, 1810, 1811, 1813, 1815-1820 -- CSL

Addition list
1757 -- CSL (in 974.62 T572)

Receipt
1741-1750 (total of approx. 24 items) -- CSL
1783 -- CSL (in 974.62 T572)

TORRINGTON

Rate book
1814 (U.S. direct tax) -- CHS

TRUMBULL

Abstract
1790 (North Stratford Society, East Part) -- CSL

UNION

Abstract
1798 (U.S. direct tax - lands) -- CHS (with Stafford)
1798 (U.S. direct tax - dwelling houses) -- CHS (with Stafford)
VERNON

Abstract
n.d. -- CSL (in 974.62 V59t)

Grand list
1818 -- CSL (in 974.62 V59t)

VOLUNTOWN

Abstract
1798 (U.S. direct tax - lands) -- CHS (with Plainfield)
1798 (U.S. direct tax - dwelling houses) -- CHS (with Plainfield)

WALLINGFORD

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS

Individual list
1798 (U.S. direct tax) (2 items) -- CHS (in Andrew Kingsbury papers)

Rate book
1799 (Episcopal Society) -- CSL (in 974.62 WL52est)

WARREN

Abstract
1787, 1788 (both partial) -- CSL
1789-1818, 1820 -- CSL

WATERBURY

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
WATERTOWN

Rate book
1814 (U.S. direct tax) -- CHS

WEST HARTFORD

Abstract
1805, 1808 (both North End) -- CHS (in Hartford. Tax lists)
1808 (South End) -- CHS (in Hartford. Tax lists)

WETHERSFIELD

Abatement list
1800, 1802, 1804, 1807-1820 -- CSL

Abstract
1730-1733, 1734, 1736-1740, 174?, 1743-1745, 1747(?), 1748, 1749,
175?, 1751-1761, 1763-1769, 1771-1773 -- CSL
1798 (U.S. direct tax - dwelling houses) -- CHS
1800 -- CHS
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax - lands) -- CHS
1815 (U.S. direct tax - household furniture) -- CHS

Grand list
1800-1804 -- CSL
1806 -- CHS

Individual list
1798 (U.S. direct tax) -- CHS (in Andrew Kingsbury papers)
1800-1805 (many items) -- CSL

Miscellaneous
1798 (bills dated 1800 to man owing on 1798 tax) (8 items) -- CSL
1798 (U.S. direct tax) (pay order to man for preparing U.S. federal tax
collection list for 12th district - gives total number of
dwellings, slaves, and tracts of land) -- CSL

Rate book
1800 -- CHS
1803 (First Society) -- CSL
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax) -- CHS
1816 (U.S. direct tax) -- CHS
WETHERSFIELD (Continued)

Receipt
1793-1818 -- CSL
1798 (U.S. direct tax) -- CSL

WILLINGTON

Abstract
1732 -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS (with Tolland)

Miscellaneous
1733-1740 (total of list given for each year) -- CHS

WINDHAM

Abstract
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS

Rate book
1805 (First Society) -- CSL
1807 (Second Society) -- CSL
1809 -- CHS
1817 (First Ecclesiastical Society) -- CSL

Warrant
1818 -- CHS

WINDSOR

Abstract
1686, 1691, 1702 -- CHS
1798 (U.S. direct tax - lands) -- CHS
1798 (U.S. direct tax - dwelling houses) -- CHS
1814 (U.S. direct tax) -- CHS
1815 (U.S. direct tax - lands) -- CHS
1815 (U.S. direct tax - household furniture) -- CHS
WINDSOR (Continued)

Individual list
1809 -- CHS

Miscellaneous
1780 (6 items) (order to collector to pay over money for state tax) -- CHS

Rate book
n.d. -- CSL
n.d. (North East District), n.d. (Southeast District), n.d. (Southwest District) -- CSL
1697/8(?) -- CHS
1782-1785(?) (First Society) -- CSL
1788 -- CSL
1799 (South Middle District) -- CHS
1806 (Duncaster District) -- CSL
1814 (U.S. direct tax) -- CHS (in U.S. [Collector of Revenue]. Conn., Hartford County)
1815 (U.S. direct tax) -- CHS
1816 (U.S. direct tax) -- CHS

Warrant
1780 tax on 1779 list (9 items) -- CHS
1780 tax on 1778 list -- CHS
1781 tax on 1780 list (7 items) -- CHS
1786 tax on 1785 list (2 items) -- CHS
1804 tax on 1801 (?) list -- CHS

WOLCOTT

Abatement list
1799, 1809 -- CSL

Abstract
1798 (U.S. direct tax - dwelling houses) -- CHS (with Waterbury)
1798 (U.S. direct tax) (summary) -- CHS (with Waterbury)
1798, 1799-1801, 1812, 1815, 1820 -- CSL
1808 -- CHS

WOODBRIDGE

Abstract
1798 (U.S. direct tax - lands) -- CHS (with Hamden)
1798 (U.S. direct tax - dwelling houses) -- CHS (with Hamden)
WOODBRIDGE (Continued)

Miscellaneous
1796 (order to New Haven County sheriff to seize possessions of
Woodbridge state tax collector for Woodbridge state tax) -- CHS

Rate book
1788 -- CSL

WOODSTOCK

Rate book
1780(?) (incomplete) -- CHS
CONNECTICUT (COMPLETE OR SECTIONS)

Abstract
1814 (U.S. direct tax) (4th Collection District)(persons transferred to list of non-residents) -- CHS (in U.S. Collector of Revenue. 4th District)
1816 (U.S. tax) (Hartford County) (wheeled vehicles) -- CHS (in U.S. Collector of Revenue. Connecticut. 4th District)

Addition list

Grand list
1799, 1801, 1803, 1804 (entire state, broken down by town - includes addition lists) -- CHS (in Connecticut. Comptroller. Grand Lists)
1815 (U.S. direct tax) (entire state broken down by town) -- CHS

Miscellaneous
1814/1815 (U.S. direct tax) (non-residents transferred to designated collector) -- CHS (in U.S. Collector of Revenue. Connecticut. 4th District)
1815 (U.S. direct tax) (non-residents transmitted to the designated collector) -- CHS (in U.S. Collector of Revenue. Connecticut. 4th District) (in poor condition)

Rate book
1814 (Hartford County) (U.S. direct tax) (taxes payable by non-residents) -- CHS (in U.S. Collector of Revenue. Connecticut. 4th District)
1814?–1819? (U.S. direct tax) (non-residents for assessment districts 1-15) -- CHS (in U.S. Collector of Revenue. Connecticut. 4th District)
1815 (U.S. direct tax) (list of non-residents) -- CHS (in U.S. Collector of Revenue)
1816 (U.S. direct tax) (non-residents for assessment districts 1-15) -- CHS (in U.S. Collector of Revenues. Connecticut. 4th District)
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9 Ibid., p. 24.

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14 Ibid., p. 68.


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20 Ibid., p. 32.


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42 Connecticut, Governor, To the Senate and House of Representatives of the State of Connecticut. Having Informed the General Assembly, that I had prepared a detailed view of my reflections on the subject of taxation, I herewith transmit for the use of both Houses, a sketch of a Bill providing for the assessment and collection of Taxes in this State, together with an explanation of the principles on which the Bill is founded (Hartford: E. Babcock & Son, 1819), pp. 6-7.

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