



# Prince George's County, Maryland • 1778 & 1779 Supply Taxes



Courtesy of the Maryland State Archives and the  
National Society Sons of the American Revolution

Maryland State Archives Citation: Special Collections, Sheriff's Tax Ledger, Prince George's County, Maryland, MSA SC 5640-1-1, Location 00/08/04/42.

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*Payment of state taxes recorded in Prince George's County sheriff's ledger provides evidence for the Sons of the American Revolution that the taxpayers performed Patriotic Service. This includes taxes identified as assessments on cash and on tobacco shipped from warehouses. Payment is determined by the credits recorded on the right facing page of the ledger and must cover the total of the debits. Those listed as charged treble for the state tax, fined for not giving an account of plate and cash, or any other state tax penalty do not qualify for Patriotic Service. Payment of the county tax, including the 1776 or 1777 levy, does not qualify a person for Patriotic Service. Applicants using this record to prove Patriotic Service in SAR for an ancestor should submit copies of 3 pages: 1.) this printed SAR Table of Contents and Notes that begins the PDF file; 2.) page 272 from the Maryland State Archives PDS showing the spine of the ledger; 3.) the tax list page in the Maryland State Archives PDF bearing the name of the ancestor and associated debits and credits. The citation in the references section of the SAR application for Revolutionary War Service should include the name of the tax list from the upper right hand corner of the PDF file Table of Contents and Notes and the PDF page numbers of the other pages submitted.*

Notes: Sheriff Thomas Duckett maintained a ledger for debits and credits of persons in the Parishes of Queen Anne's and St. Paul's in Prince George's County from 1779 through 1781, with some entries reflecting earlier. Some of these debits were for the 1778 and 1779 "state tax;" some were for a "county tax" or levy; others not for taxes at all. If a person was due money back, as was often the case when a certificate for supplies or services was remitted, the money refunded was listed as a debit. The absence of an entry below "Cr" in the credit column is understood to mean that the sheriff received no payment.

The state tax in effect in 1779 was the 1779 Supply Tax, authorized by "An Act to Raise the Supplies for the Year seventeen hundred and seventy nine" [General Assembly, Laws, MSA S966-11 (Nov. 1778 Session), Location 00/68/06/011, Ch. 7]. The 1779 Supply Tax stated that the Commissioners of the Tax "...shall deliver to the Sheriffs of their respective Counties who are hereby appointed Collectors of the Assessment and Pound rate aforesaid a fair copy of the certificates of assessment delivered to them by the Assessors, on or before the thirtieth Day of August next... [p. 9]." The ledger shows the assessments to have been delivered to the sheriff on the last possible day. The statute permitted the sheriffs, with five days notice, to sell goods and chattels by distress and the sale for the taxes anytime after September 20 [p. 9]. Few taxpayers were credited with payment by this date; many did not pay until February 1780 or even later, yet had no penalty or fee recorded. However, treble taxes were noted as well as fines for not reporting cash and silver plate, showing that penalties were recorded in the ledger.

A few entries in the ledger are for the 1778 state taxes. The state tax in effect in 1778 was mandated by "An Act to Raise Supplies for the Current Year" was in effect [General Assembly, Laws, MSA S966-10 (March 1778 Session), Location 00/68/06/010, Ch. 7]. Other taxes in effect were county taxes.

It should be noted that the ledger also provides evidence of services other than payment of taxes supporting the War. For example, credits were given for jury service, and debits were recorded for paying for substitutes.

Only Queen Anne's and St. Paul's Parishes were covered by this record. Some owned property in other jurisdictions. As a result, some property outside these two parishes is recorded and at least one resident of Virginia is listed.

*continued on next page . . .*

To access the record at the Maryland State Archives website:

1. Enter the following URL in a browser: [http://speccol.mdarchives.state.md.us/msa/speccol/catalog/cfm/dsp\\_number.cfm](http://speccol.mdarchives.state.md.us/msa/speccol/catalog/cfm/dsp_number.cfm). It will take you the Maryland State Archives "Guide to Special Collections" web page.
2. In the "Collection #" field at the top center of the page, enter the number **5640**. Then, to the right click on "Go To."
3. The *Sheriff's Tax Collector Ledger Collection* is displayed. Click on the text listed under "Description." It is a link to the record PDF.
4. A dropdown dialog box will appear asking for a User ID and Password. The username is **aaco** (lower case) and the password is **aaco#** (lower case).
5. A PDF will load and you are free to review and print pages as needed. Please note that the file is large and there may be a delay in loading it due to the file size. This file is being released with the permission of the Maryland State Archives.

*Last Updated: September 11, 2013*