



Overview of Maryland Revolutionary War Era Taxes as Proof of Patriotic Service for the National Society Sons of the American Revolution



Subcommittee on Revolutionary Taxes, Genealogy Committee,
National Society Sons of the American Revolution
John D. Sinks, Harold Ford, and Tilghman McCabe Jr.
September 11, 2013

Once Independence was declared, state governments were established and the new governments quickly assumed the burden of reinforcing, clothing, and feeding an army in the field. This required financing. The Continental Congress had no authority to levy a tax and depended upon the states to provide money and material to support the war. Many states, including Maryland, granted permission for Congress to impose an import duty, but that never took effect because the states failed to agree on uniform terms and conditions. Both the Congress and the states printed bills of credit—paper money—but these quickly depreciated and revenue was required to take them out of circulation and preserve some of worth of the currency. The states had to levy taxes to support the War and related initiatives of the Continental Congress.

The National Society Sons of the American Revolution (SAR) recognizes not only the services of those who bore arms in the Revolution, but also those who rendered service in civil capacities and provided other support, material or verbal. Material support included the payment of taxes that were in support of the War or honored requests of the Continental Congress to the states. These taxes (qualifying taxes) provide evidence of Patriotic Service for an ancestor for membership of a descendant in the SAR. For details, see the SAR Genealogy Committee Policies, particularly Policy 2011-03, “Acceptable Revolutionary Services” and Policy 2012-06 “Revolutionary Services Based on the Payment of Taxes.” at <http://www.sar.org/sites/default/files/docs/nssar-forms/NSSAR%20Genealogy%20Policies-2013-04-10.pdf>

After independence was declared and a state government established, Maryland enacted a series of qualifying taxes. Omitting amendments, these were (stated in the language used at the time):

Title	In Effect
• An Act to Assess and impose an equal tax on all property within this state	1777
• An Act to Raise supplies for the current year	1778
• An Act to Raise the Supplies for the Year seventeen hundred and seventy nine	1779
• An Act for the assessment of property within this state.	1780
• An Act for Sinking the quota required by Congress of this state of the bills of credit emitted by Congress	1780-1782
• An Act to Raise supplies for the year 1781	1781-1783
• Emission of bills of credit not exceeding £200,000 in the security of double the value in Lands to defray expenses of present campaign	1782-1783
• An Act to Raise supplies for the year 1782	1782
• An Act to raise supplies for the year 1783	1783

For details about the ways in which the Maryland tax laws, including the amendments, supported the Revolutionary War and/or addressed a request of the Congress, see the Subcommittee’s report, “Evaluation of Maryland Tax Lists During the American Revolution as a Basis for Patriot Service for the SAR.”

The qualifying taxes were collected locally, with duties assigned both to county officials like sheriffs and local state officials like commissioners of the tax. As a consequence, qualifying taxes generated both county and state records, which are deposited in the Maryland State Archives. We have searched the Archives for records of taxes between 1775 and 1783 and where records have been found, endeavored to determine the purpose of those taxes. Some, especially in the county levy books, supported strictly civil functions and are not qualifying. For some records we simply have been unable to determine the purpose of the tax. We have found receipts for supplies, but have been unable to determine whether these were provided in payment of taxes in commodities (authorized later in the war and called “specific taxes”) or were provided in lieu of payment in money by procurement officials at the time of purchase. Certificates for supplies that were purchased could be used to pay taxes, blurring the line between selling provisions to supply the army and paying taxes to supply the army. We have, however, identified records representing over 20 different counties and years that list persons taxed in support of the War or meeting requests of the Congress. A few of these are essentially inventories of taxable property, with no value assigned to the property. Most of these records are assessment lists. Some of these itemize major components of the taxable property, but a few are limited to the total value of the property and/or the amount of tax due. There is one sheriff’s ledger, recording the amount of the tax and the payments by each taxpayer. Most of the records are for the 1782 and the 1783 Supply Tax.

1783 Supply Tax

The 1783 Supply Tax is the most important tax for proving Patriotic Service for Maryland in terms of both scope and finding aids. Commissioners of the Tax were appointed in each county and required to provide a copy of the assessment lists to the Clerk of the House of Delegates. These copies are extant for fourteen of the seventeen counties in 1783 and in most cases cover the entire county. For one of the three remaining counties, Prince George’s, a county record exists for two of the hundreds within the county. However, for Frederick and St. Mary’s County there are no 1783 tax lists at all. The 1783 Supply Tax is also important because the Maryland State Archives developed a card index to these lists decades ago and more recently has provided an abstracted list online available at <http://msa.maryland.gov/msa/stagser/s1400/s1437/html/ssi1437e.html>.*

* However, finding an ancestor in these lists is not sufficient to prove the person was a taxpayer. Maryland classified those with under £10 of taxable property as paupers and exempted them from payment of taxes. Paupers are included in the Maryland State Archives abstracted lists and they did not differentiate a pauper from a person who paid the tax. If one finds an ancestor using these online lists, one must still examine the original tax list (see the appropriate PDF for that county/hundred) itself to determine whether the ancestor qualified to pay taxes or was exempt as a pauper. The Subcommittee has endeavored to obtain photostatic copies or scanned images of the original copies when necessary so researchers may view the clearest available image. The photostatic images are exact copies of the originals and were done at a time when the originals were fresh and clear. Further, they have proved superior to images from some of the microfilm.

It would be frustrating to find an ancestor on the abstracted 1783 Supply Tax lists and then have to examine the original records at the Maryland State Archives in Annapolis to confirm that the ancestor was among the over-99% who qualified to pay taxes. Fortunately, the Maryland and District of Columbia Societies have purchased copies of the 1783 Supply Tax Lists. In addition, a member of the District of Columbia Society and a member of the Maryland Society have purchased copies of records of qualifying taxes for earlier years. The Subcommittee on Revolutionary Taxes prepared Tables of Contents and Notes for these records, laying out the evidence that each was a record for a tax that supported the War or addressed a request of the Congress. Tilghman McCabe, Jr. organized each of these records with a Table of Contents and the Notes in individual county PDF files for donation to the SAR Library. The Maryland Society is posting these files on their website: <http://www.marylandsar.org/>.

The Subcommittee has reported which Revolutionary era tax laws of Maryland did support the War or address requests of the Continental Congress. The Subcommittee has also provided a written analysis in the Notes linking the records of qualifying taxes to the particular law mandating the tax, relieving SAR applicants of a significant burden.

Patriotic Service

An applicant using the SAR files of the tax records must provide three pages with applications claiming Patriotic Service:

- 1.) the printed SAR Table of Contents and Notes that begins its PDF file;
- 2.) the tax list page in the PDF identifying the jurisdiction in which the ancestor was located (usually the first page of names of the jurisdiction with a title at the top); and
- 3.) the tax list page in the PDF bearing the name of the ancestor.

Those using secondary sources for the records (such as the online Maryland State Archives abstracted lists) or proving service based on tax records of other states will probably need to provide somewhat different and possibly more information to prove that an ancestor's name on the record is for a qualifying tax. Land and probate records listing ancestor(s) and tract name(s) may help to substantiate a claim for such Patriotic Service.

Use of Tax Lists (PDF)

The original tax records themselves are courtesy of the Maryland State Archives and are in the public domain. The Tables of Contents and Notes have been prepared and packaged with the original records by the Subcommittee on Revolutionary Taxes for the National Society Sons of the American Revolution, who holds the copyright. Individual researchers may download/copy/print any file for personal use. Personal use includes application for membership in the National Society Sons of the American Revolution, National Society Daughters of the American Revolution, and the Children of the American Revolution. Duplication for commercial purposes is not authorized. Publication for non-commercial use must be authorized by the National Society Sons of the American Revolution and credit shall be given to the National Society Sons of the American Revolution and the Maryland State Archives.

Questions regarding use should be directed to:

John D. Sinks

Chairman, Subcommittee on Revolutionary Taxes, NSSAR

jsinks@comcast.net

The Subcommittee has learned that there can be a significant passage in a law that was easy to overlook or difficult to appreciate, and that a tax can be mandated in a law that appears to be about something other than taxes. There may also be Maryland Revolutionary War era tax records in the Maryland State Archives or elsewhere that we have not yet discovered. The Subcommittee welcomes further information on any of these matters.

We thank the staff of the Maryland State Archives, the Genealogy Department of the National Society Daughters of the American Revolution, and the Genealogy Department of the National Society Sons of the American Revolution for taking the time to discuss the records and this project with us.