



Cheyenne Genealogical & Historical Society

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Message from the Outgoing CGHS President...

My dear friends, it has surely been a pleasure to have served these last two years as your president. I thank you all for your many kindnesses. This is a group of good-hearted people doing their best and sharing their talents. I feel truly blessed to have had this opportunity to rub shoulders with all of you. It is an interesting paradox that in giving and serving - which logically would deplete us - but in reality, it makes more of us... we become better. We feel a strange sort of peace in having done our part. We accept our mistakes and they become small when set against the whole of our effort, making it all worthwhile. We sense a satisfaction in knowing that what we accomplished is now a part of us. Thank you all for allowing me to become more. Have a lovely summer. See you at the Cemetery Walk...or next fall. Looking forward to what the future may hold.



Gloria Milmont, Past-President

FamilySearch Adds Two Billionth Image of Genealogy Records

Salt Lake City, Utah (23 April 2018). In your quest to discover your family history it might be time to take another look at [FamilySearch's](#) online offerings. The genealogy giant's free online databases of digitized historical documents have now surpassed 2 billion images of genealogy records with millions more being added weekly from countries around the world. Nonprofit FamilySearch, a global leader in historical genealogy records preservation and access, announced the milestone in April. Last September FamilySearch transitioned from its microfilm circulation services to a new digital model that makes its massive genealogical records collections more broadly and readily accessible online (See [UPDATE: FamilySearch Digital Records Access Replacing Microfilm](#)). The recent announcement reinforces its continuing commitment to grow online gene-

alogy resources. FamilySearch currently adds over 300 million new images a year online from its microfilm to digital and field operations efforts. The free genealogical records include censuses, birth, marriage, death, court, immigration and other document types that are invaluable for individuals to make personal family history discoveries and connections. A host of online volunteers, partners, and emerging technologies help to eventually create searchable name indexes to the images, but in the meantime, images (digital photos) can be browsed and saved. The digital-image-only collections can be viewed at FamilySearch in three points of access:

The [catalog](#) includes a description of all microfilms and digital images in FamilySearch images. New images from field operations or digitized microfilms are added daily.

Historical [records](#) include

collections that have searchable name databases or some waypoints to help in browsing unindexed images.

[Books](#) include digital copies of local histories and published genealogies from the FamilySearch Family History Library in Salt Lake City and other affiliate libraries. This includes many books that were previously preserved on microfilm.

FamilySearch traces its preservation work to 1938 when its forerunner, the Genealogical Society of Utah, began microfilming historical genealogy documents. Eighty years later, the preservation science has changed from microfilming to digital preservation which creates convenient access to anyone with an internet connection. Today, FamilySearch has over 300 mobile digitization teams with specialized cameras, filming genealogy documents on location from archives worldwide. It also partners with libraries and societies to digitize their historical books and other

Upcoming Events:

2-5 May 2018
"Paths to Your Past"
National Genealogical Society's Family History Conference
Grand Rapids, Michigan

8 May 2018
"Clara: An Ex-Slave in Gold Rush Colorado"
Cheyenne Genealogical & Historical Society Banquet & Program
5:30-8:30 p.m.
Big Horn Room, Red Lion Hotel, Cheyenne

31 May 2018
"Indexed Records for the Netherlands"
[FamilySearch Webinar](#)
1:00 p.m.

5 June 2018
"Using the FamilySearch Catalog Effectively"
[FamilySearch Webinar](#)
10:00 a.m.

12 June 2018
"Tips & Tricks for Using the FamilySearch Historical Record Collection"
[FamilySearch Webinar](#)
10:00 a.m.

14 June 2018
"United States Research: Mountain West Region"
[FamilySearch Webinar](#)
1:00 p.m.

21 June 2018
"Scottish Clans and Naming Patterns"
[FamilySearch Webinar](#)
1:00 p.m.

23 June 2018
"Analyzing DNA Test Results at Family Tree DNA"
Colorado Genealogical Society Special Interest Class
9:30 a.m.-noon, Denver Public Library: free but rsvp at education@cogensoc.us

relevant publications. FamilySearch has billions more indexed records that are searchable by name online, and robust, free collaborative Family Tree and Memories features and mobile apps. To explore its records and images and these services, simply create a free account and start searching.

A glimpse back at the past...

Look at U.S. Immigration History to See the Roots of Taxation in America

Information in this article is by Alvin Rabushka, Senior Fellow at the Hoover Institution, from *Policy Review*, Aug-Sep 2002, and Wikipedia https://en.wikipedia.org/wiki/Taxation_history_of_the_United_States under its Creative Commons Attribution.

The first few generations of immigrants who settled the American colonies paid only those taxes that were necessary to provide security against internal and external enemies, a system of courts and justice, prisons, roads, schools, public buildings, poor relief, and churches in some colonies. This consumed no more than a few percentage points of their income. Moreover, the early settlers sought to minimize, avoid, and evade those modest taxes to the maximum possible extent. Only in wartime were they amenable to higher taxes, after which taxes were rolled back to the previous low level. The early colonists did not flee Europe to pay high taxes in the New World.

Prelude to the American Colonies

Beginning in the fifteenth century, dreams of gold, silver, spices, and other trading opportunities motivated European adventurers to explore and claim tracts of land in Africa, Asia, and the Americas for their sovereigns and hefty rewards for themselves. The Portuguese, Spanish, French, Dutch, Swedes, Danes, and English engaged in a great land rush. The Portuguese and Spanish divided up most of Latin America. The French seized portions of Canada and several Caribbean islands. The Swedes and Danes briefly occupied parts of Delaware and several Caribbean islands. Dutchmen briefly ruled New York and settled two groups of Caribbean islands. The English (British after union with Scotland in 1707) established colonies along the Atlantic Coast stretching from Newfoundland to South Carolina (founding Georgia in the eighteenth century) along with Bermuda and numerous Caribbean islands.

Most Americans know the story of the first colonial settlement in Jamestown, Virginia, in 1607, and that of the Mayflower Compact and the New Plymouth settlement in 1620. Apart from stories of personalities, religious disputes, immigration from Europe, and the beginnings of slavery, the public is less conversant with the subsequent development of the American colonies from the founding of Jamestown and New Plymouth until the opening salvo of the French and Indian Wars in 1754.

Although numerous economic accounts have been written about the early colonies, few are explicitly concerned with taxation. Most books and articles deal with daily economic life. Taxation became a central theme only from the end of the French and Indian Wars up to the Declaration of Independence. To this day, there is no single comprehensive volume on taxation during the colonial period. To understand "no taxation without representation" and Americans' skepticism of taxes requires a more comprehensive review of colonial taxation than the Stamp Acts and the Boston Tea Party.

This article examines the colonial roots of American taxation, showing the limited scope and low rates of taxation, the response of the colonists to taxation, and the purposes on which public funds were spent between 1607 and 1783, a period encompassing 176 years.

Founding and Growth of the American Colonies

The founding and growth of the original American colonies were a slow process. It took from 1607 to 1630 to reach a combined estimated population of 4,646 in six colonies: Maine, New Hampshire, Plymouth, Massachusetts, New York, and Virginia. By 1640, new settlements had been placed or developed in Rhode Island, Connecticut, and Maryland, bringing the colonial population to 26,634. It nearly doubled to 50,358 by mid-century, with one new colony established in Delaware. During the next three decades, the colonies of Carolina, New Jersey, and Pennsylvania were established. Maine joined with Massachusetts. Total estimated population of the colonies reached 151,507 in 1680. Of these, Negroes numbered 6,971, of which some 3,000 were in Virginia. In the last two decades of the century, no new colonies were established. Plymouth merged with Massachusetts in 1691. The population of the colonies grew to 250,888 in 1700, of which Negroes numbered 16,729 (11.2 percent), as slavery provided labor for tobacco and other plantations.

The first American century consisted of coastal, sparsely populated settlements. For purposes of comparison with the mother country, the population of England in 1607 has been estimated at 4,303,043, rising modestly to 5,026,877 in 1700. During the 1600s,

England encouraged migration to the colonies to help ward off French ambitions in the new world.

After an initial period of high mortality, the colonists soon acclimated to their new circumstances. Better economic conditions and the absence of wars and violent religious disputes attracted thousands of European migrants, freemen and indentured servants alike. The colonists enjoyed greater abundance and variety in their diets. Low densities and dispersed settlements minimized the spread of communicable diseases and epidemics. Abundant forests provided heating fuel. Infant mortality rates quickly fell below those in Europe. A typical colonial family had eight children, double that of England and Europe. By 1700, colonial women routinely lived into their sixties despite risks of death in childbirth.



By the mid-1600s, the colonies were fast becoming lands of opportunity. About three-quarters of the colonists were farmers. A typical farm often exceeded 100 acres. Farmers produced surpluses of grain that rivaled the output of tobacco. A colonial adult farmer consumed 150-200 pounds of meat a year; most corn was fed to livestock. Farm families supplemented agricultural work with handicraft production. Most farmers owned their land. To encourage immigration, colonists often received free or almost free land. Land was readily available at low prices, and new land was accessible on the frontier. Many tenants acquired their own land after a short period of tenancy, a change in status that was virtually impossible in Europe. Most immigrants and native-born colonists enjoyed ample opportunity to acquire property. Upon completing terms of indenture, on average four years in

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duration, servants often received plots of land on which to begin their lives as freemen. Many became successful farmers and acquired servants of their own. It has been estimated that from half to two-thirds of all migrants to the colonies came as indentured servants, though servants rarely exceeded a tenth of the colonial population at any one time. Grants of land were frequently used as a means of payment to ministers and other officials, which helped to keep taxes low. In his *Wealth of Nations*, Adam Smith cited plenty of good land and liberty as the two great causes of colonial prosperity. The remaining colonists were skilled or unskilled artisans, day laborers, and seamen who congregated in villages, towns, and port cities. A few became merchants or large planters. Colonial workers earned 2-3 shillings a day, double to triple the wages of their English counterparts. Colonial seamen also fared better. Desertion from English crews to work on colonial ships was widespread.

Money in the Colonies

A few words on the means of payment are required to understand the difficulties of collecting taxes. Public accounts were kept in English sterling, in pounds (£), shillings (s.), and pence (d.). However, few sterling coins circulated in the colonies. The colonies lacked an indigenous supply of gold or silver from which to mint coins. They acquired coins largely through trading with Spanish and French colonies in the Americas. A variety of foreign coins — of which the Spanish piece of eight, which came to be called the dollar and later the basic unit of the U.S. monetary system, was the most widespread — served as a medium of payment. Colonists were remarkably adept at dealing with numerous coins of different values and weights. About half the coins were Spanish (mostly minted in Mexico) silver dollars. For 400 years, the standard Mexican dollar contained a specific amount of silver. From 1601 to 1816, a troy ounce of silver was worth 5s. 2d. at the official English rate, making a standard Spanish dollar worth 4s. 6d.

Throughout the seventeenth century, the American colonies depended on imports for a wide range of consumer goods. The cost of imports invariably exceeded the value of colonial exports. As a result, much of the specie that found its way into the colonies was shipped to England and other European countries to settle the colonists' bills. Colonial legislatures did their best to retain specie, which was deemed important to facilitate commerce. They

enacted legislation that overvalued the Spanish dollar at 5s., 6s., and even more in some instances. However, these measures failed to stem the export of coin to England and Europe. The chronic shortage of specie required the colonists to improvise alternative means of payment. They resorted to barter, payment in commodities, and such paper instruments as private promissory notes and bills of exchange drawn on London merchants.

Fees, taxes, and personal debts could be settled in any form of lawful money. Colonial legislatures gave locally produced crops (cereals, corn, tobacco, rice) official value for payment of taxes. Other lawful commodities included beaver skins, cattle, and wampum (black shells were valued at double the rate of white). Milk pails were accepted as tax payments in the town of Hingham. Commodities were a clumsy, inefficient form of payment. They had to be valued for tax purposes, delivered to the government, stored, preserved, and then distributed as payment.

To minimize taxes, colonists shipped their worst products to colonial treasurers. In Virginia, quitrents were paid in tobacco. In the 1680s, the auditor-general reported that "the quantity of unmerchantable leaf passed upon collectors was so large that the revenue from this source had dwindled almost to nothing." In 1686, in response, the king of England repealed the statute that had given legal validity to quitrent payments in tobacco (though it was restored in 1688). Rhode Island officials complained of having a hard struggle to keep out "lean" cattle as payment in taxes. Among themselves, however, the colonists discounted the official value of commodities (the discounted price became known as "country pay") to compensate for costs of storage, shipping, and losses due to deterioration. Commodities exchanged in private transactions were of higher quality and lower prices than those remitted to colonial governments in taxes. Also noteworthy is that the American colonists have the distinction of issuing the first paper money of any government in the Western world. Official paper money was first issued by the Massachusetts Bay Colony in 1690. (Seven more colonies followed by 1712.) A military expedition led by its governor, Sir William Phipps, set out in the fall of 1690 to



conquer Quebec. It failed. The colonial government expected the soldiers to be paid from seizing the enemy's treasury. Upon their return, the surviving soldiers demanded immediate pay from the government. The colonial treasury was empty, as revenues were collected only to meet anticipated annual expenditures. The solution was to issue bills in the form of "certificates of indebtedness" to the possessor on the part of the legislature. Bills would be receivable by the colonial treasury in payment of taxes. The law provided that a portion of the notes would be called in and retired (destroyed) each year as revenues materialized.

The bills issued in 1690 were called Colony or Old Charter bills. They became known as "bills of public credit," or "bills of credit" for short, and were printed in denominations of 5s., 10s., 20s., and £5. Their issue was justified on the basis of borrowing for a specific public expenditure. The bills were not called money since none of the colonies had received the right to coin money. Bills of credit were inscribed as legal tender and valid payments for all obligations, including taxes and bills of exchange. The original issue in the amount of £7,000 was raised to £40,000 a year later.

Bills of credit were initially met with distrust. Soldiers who received the first bills were able to exchange them for no more than 12-14 shillings to the pound in other forms of money. To establish public confidence in them, by an act in 1692 the General Court of the colony, its governing body, attached a 5 percent premium in their use to pay taxes (which remained in place until 1720). This measure made bills of credit more valuable than other lawful money. By early 1693, most of the bills had been redeemed. Popular demand for bills of credit to facilitate commerce and payment of taxes

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A glimpse back at the past, continued...

Growing Populations in the Colonies Necessitated Direct & Indirect Taxes

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led to their regular reissue. Bills of credit remained at par with specie for about 20 years.

The Early Chartered Colonies

The settlers who migrated to and/or resettled in the colonies of Plymouth, Massachusetts, Maine, New Hampshire, Rhode Island, and Connecticut paid little to nothing in taxes during the first few decades of their establishment. The English government imposed almost no taxes. For example, the charter for the Massachusetts Bay Colony granted an exemption from all royal taxes, subsidies, and customs for seven years and from all taxes for 21 years, except a 5 percent duty on imports into England. The chartered companies that established the colonies initially collected only quitrents, a land tax originally paid by freemen to the Crown or to the company that held a charter from the Crown. The quitrent, an annual payment of a fixed rate of several shillings for each hundred acres of land, secured a freeman's title to his land; it was paid in lieu of the services traditionally required by feudal custom.

The early colonies were sparsely settled and even more sparsely administered. The few officials who served did not receive official salaries until sometime in the 1640s. Their compensation came from fees for services rendered. These included issuing court papers, keeping records, arresting and punishing criminals, and issuing licenses. In the early years, voluntary contributions supported spending on civic activities and church ministers. Too many free riders induced leaders to make contributions compulsory. Taxpayers were recognized for their contributions; in Dedham, for example, the largest taxpayers received the best seats in church.

The small sums collected by colonial governments were spent largely on roads, churches, and schools. Reflecting the values of the day, a prominent nineteenth-century historian, Richard T. Ely, wrote that "one of the things against which our forefathers in England and in the American colonies contended was not against oppressive taxation, but against the payment of any taxes at all." Those who braved the hardship of travel across the Atlantic and who tamed a wilderness on their own did not relish paying taxes to any government. But taxes were not long in coming. Growing populations in the colonies necessitated defensive measures against Indians and other European intruders, along with the need to build and maintain roads, schools, prisons, public buildings, and ports and to support poor relief. A variety of direct and indirect taxes was gradually imposed on the colonists. The corporate colonies in New England enjoyed the legal right to levy direct taxes on their residents, which stemmed from the right of trading corporations to levy assessments on their stockholders.

In 1638, the General Court in Massachusetts required all freemen and non-freemen to support both the commonwealth and the church. Direct taxes took two forms: (1) a wealth tax and (2) a poll, or head tax, which in some instances evolved into or included an income tax.

The wealth tax was based on what was known as the country "rate," which amounted to a property tax. Government officers carried out assessments, or sometimes the process involved self-assessment subject to audit, on the value of raw and improved lands (meadow, plowed, and hoed land), goods, stock used in trading, boats and other vessels, mills, and other visible assets.

Each year, the three units of colonial government — the province, the county, and the town or village — drew up a list of proposed expenditures. To support these governments, a rate of tax was applied to the assessments to generate the requisite funds, resulting in a colony rate, a county rate, and a town or village rate. While the methods of assessment and the rates of tax varied among the New England colonies, the evidence suggests that effective tax rates on land and other real assets were below

1 percent. Government expenditures were low, which minimized the need to impose high rates. In addition, the colonists evaded, avoided, and resisted even these low rates by trying to conceal assets and have land classified as least developed. The country rate was initially levied as a lump sum in the form of quotas among towns, which assessed and collected taxes to meet their quotas. Massachusetts switched to direct taxation of individuals several years later. Magistrates and clergymen were generally exempt from payment of rates. In Rhode Island, the rate ranged between a farthing (a quarter of a penny) and a penny in the pound, which amounted to a tax rate ranging from 0.1 percent to 0.4 percent of assessed farmland and goods. In Massachusetts, the tax was a penny in the pound, a rate of 0.4 percent.

A second direct tax was the poll, or head, tax. The Massachusetts law of 1646 served as a model for the New England colonies. Every male 16 years and older, the year of registration for potential military service, was required to pay an annual tax of 1s. For administrative simplicity, the tax was often combined with the country rate. Although the modern income tax dates from the adoption of the Sixteenth Amendment in 1913, an income-like tax, known as a "faculty" tax, appeared very early in the New England colonies. A Massachusetts Bay law of 1634 provided for the assessment of every man's assets and the product of his abilities. In 1643, assessors were appointed to rate inhabitants on their estates and their faculties, which included personal abilities. Further definition three years later specified the taxation of "laborers, artificers, and handicraftsmen" on their "returns and gains."

It is possible to estimate roughly the effective rates of the poll and faculty taxes. The text of the Massachusetts law stipulates that artificers who were paid 18d. per day in the summer should pay 3s. 4d. a year in faculty tax in addition to their poll tax (day laborers, engaged in sporadic work, were exempt). Assuming 78 days of work (13 six-day weeks during the summer season), an artificer would earn £5 17s. during the summer. If he earned at least that much in other work during the rest of the year, which was not subject to additional income tax, his annual income would be in the neighborhood of £12. A tax of 4s. 4d. (poll tax

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plus faculty tax) on an annual income of £12 amounts to an effective total tax rate of 1.8 percent on labor income. Higher annual earnings imply a lower tax rate. If total annual earnings reached £20, his total tax rate would be 1.1 percent. At that time, public officials received annual stipends ranging from £20 to £50. On an annual income of £12, by itself the one shilling poll tax rate represents a rate of 0.4 percent. The Connecticut, New Haven, and Rhode Island colonies incorporated the faculty tax into their codes.

Two rules governed colonial budgeting: (1) limited expenditure and (2) fiscal balance. The level of country rate and poll tax was set to meet annual requirements, and no more, which rarely required more than a penny in the pound on property and the basic poll tax. During Indian conflicts, a multiple of the rates and poll tax might be applied (during King William's War late in the last quarter of the century, the tax in Massachusetts reached 16 rates); at other times, perhaps only a fraction of the rate might be authorized.

From the very beginning, assessments and levying of taxes were democratic. Inhabitants of colonial towns chose a freeman from among themselves to serve as commissioner. It was his responsibility to identify all eligible males and estimate the value of their assets. Lists were sent to the colonial treasurer, who issued warrants to town constables to collect specified sums. Merchants were assessed on the basis of the value of their cargoes (lest they leave town between the times of assessment and collection). Despite low rates, full payment of taxes was rarely secured.

Direct taxes were supplemented by several import and export duties in the New England colonies (save in Rhode Island). For several brief periods, Massachusetts imposed a "tonnage duty" of 1s. per ton on vessels trading, but not owned, in the colony, which was earmarked to maintain fortifications. In 1636, Massachusetts launched the system of customs revenue in New England when it imposed import duties of one-sixth ad valorem on fruits, spices, sugar, wines, liquors, and tobacco. A low 2 percent ad valorem duty was subsequently levied on silver plate, bullion, and merchandise in general. Plymouth placed export duties on such products as boards, barrel staves, tar, oysters, and iron. Salt was exempted from most duties as it was an important ingredient in the preservation of codfish, an important export. Indirect taxes were

modest and focused largely on the "sins" of drinking and smoking.

The New England colonies resorted to tax exemptions on numerous occasions to encourage the development of specific industries. In 1645, Massachusetts gave land, a ten-year tax exemption, and a monopoly to a company engaged in iron making; by 1648, it was producing a ton of iron a day. In 1665, Connecticut granted a seven-year tax exemption to anyone setting up a forge. (Although these early companies failed, by the time of the Revolution, the colonists produced annually about 30,000 tons of wrought and cast iron, one-seventh of world output. The number of forges and furnaces in the colonies probably exceeded the number in England and Wales combined.) Fisheries were deemed especially important. Massachusetts exempted vessels and equipment from all country rates for seven years, and ship carpenters, millers, and fishermen were excused from military training. Codfish and shipping became engines of growth in New England.

The Later Proprietary Colonies

Proprietary colonies differed from chartered colonies in that the public revenue of the colony belonged to the private proprietor rather than to the common shareholders of the chartered corporation and the freemen who subsequently became residents. The proprietary colonies included New York (New Netherlands under Dutch rule), Maryland, New Jersey, Pennsylvania, and Carolina (which formally separated into North and South Carolina in 1712). Royal grants to proprietors represented title to real property that could be divided, sold, mortgaged, leased, conveyed in trust, and divided among heirs. Although the proprietor was the landlord of his estate, he was not a feudal lord. He could govern and tax only with the consent of his tenants. Since empty land generated no income, he advertised for settlers on attractive terms.

Incentives took two forms. The most common was grants of land. Lord Balti-

more offered a contract to each free married man who paid £20 for his transportation to Maryland that provided 100 acres of land, with extra allotments for his wife, adult indentured servants (hereafter servants), and children. Any individual who brought five more persons to Maryland received an additional 1,000-2,000 acres. The proprietors of Pennsylvania, New Jersey, and Carolina offered similar terms. William Penn offered 200 acres to any settler able to pay an immediate quitrent, with 50 additional acres for every servant he brought over, but the recipient was required to improve his land within three years or have it recovered by the proprietor. Undeveloped land generates no income. This policy worked well for Lord Baltimore. By the end of the seventeenth century, his subjects numbered 30,000. The plantations along the lower Potomac and Chesapeake Bay were producing 50 thousand hogsheads of tobacco a year (a hogshead is 63 imperial gallons), worth some £100,000 at then market prices.

The proprietor collected £12,000 from his tax on tobacco, port fees, quitrents of 2 shillings per hundred acres of land, and fees for preparation of legal documents. After paying his officials and other expenses, he netted £5,000, a huge sum for that time.

Tax exemptions were also used to attract settlers. In New Netherlands, free settlers were exempt from taxes and customs for 10 years. In Carolina, the proprietors encouraged their settlers to produce wines, silks, olives, and other semitropical products, which were given an exemption from customs duties in England for a period of seven years. To profit from the development of his colony, collect quitrents and fines, and recover land from settlers without heirs or who failed to meet the terms of their contracts, each proprietor required a system of territorial administration. Proprietary colonies had to ensure law and order, provide for their own defense, and build and maintain roads, prisons, public buildings, and fortifications. Proprie-

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Our Ancestors Both in England & the America Colonies Were Not Against Oppressive Taxation, But Against Payment of Taxes At All!

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tors were authorized to impose levies on their subjects. Direct taxes, authorized by statutes enacted in colonial legislatures, included general property tax, typically combined with the poll tax, and a direct land tax in some instances. The poll tax was set at an age consonant with military service, 16 in some colonies and 14 in others. Indirect taxes included tonnage duties, import and export duties, and excises.

In New Netherlands, the chief direct tax was the tithe, a tax on land amounting to one-tenth of the annual harvest following an initial 10-year exemption. As settlements were few and far between, little revenue was collected. The city of New Amsterdam established a fire patrol in 1657 financed by a tax on chimneys, an early example of an earmarked tax. When the Duke of York took control of New York from the Dutch, a small minority of colonists was subject to property tax. As late as 1676 in New York City, only 302 persons out of 2,200 residents were listed for taxation. A relatively small minority bore the burden of the rate, a penny in the pound (0.4 percent) on real estate and personal assets. Tax rates varied with wealth. At the close of the seventeenth century, residents of Pennsylvania with real estate and personal assets worth less than £30 were exempt. Adult males worth less than £72 paid a reduced poll tax of 6 shillings. Even these low rates were vigorously resisted as farmers consistently undervalued their property and overvalued their produce, the means of payment. The colonial governor of New York warned the English Crown in 1688 that attempts to strengthen tax enforcement or impose new taxes would result in the departure of his subjects to other colonies.

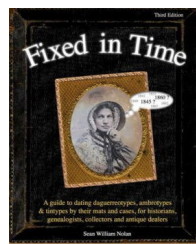
Early New Yorkers were also subject to import duties and excises. The English takeover of New York in 1664 imposed English rates. Liquors were taxed at 10 percent. All other merchandise imports gradually became subject to ad valorem duties, with preferential rates given to imports from England. Non-English goods were taxed at 8 percent, while English goods paid 5 percent. Export duties of 10.5 percent were charged on peltries and 2d. per pound of tobacco, to be paid in beaver and wampum. In 1674, the duty on English merchandise was reduced to 2 percent. New York taxpayers were not



amused. Customs rates were imposed on a three-year basis. When the customs law of 1677 was not renewed in 1680, several colonists seized the collector of customs as he tried to enforce the expired law. They tried him in local courts, convicted him, and returned him to England as a prisoner (where he was subsequently exonerated). The Duke of York, to whom the English king had given New York in 1664, thereafter paid greater heed to the complaints of his subjects. Colonial governments in Maryland and South Carolina imposed few import or export duties, and there is no record of customs duties in New Jersey before 1702. Proprietary colonies relied heavily on fees to support the activities of public officials, which were regulated by colonial legislatures. Almost from the beginning, in all the proprietary colonies except New York, proprietors and their executive officials were dependent on annual appropriations of their legislatures, which set specific rates of duties and direct taxes. The power of colonial legislatures to appropriate taxes reflected English precedent, which established Parliamentary supremacy over appropriations. Free-men taxpayers of the colonies exercised considerable influence over the ambitions and activities of proprietors and their executive officials by withholding funds.

Information on Earl Photography Types Offered as Free Book, *Fixed in Time*

Author, Sean William Nolan, is offering members of genealogy & historic societies a free pdf version of his book *Fixed in Time*, which dates 19th century photographs. His book *Fixed in Time*,



available as a free PDF, illustrates a thousand daguerreotype, ambrotype or tintype mat and case styles, each dated according to the years they were used. Some mats and cases were used for only a brief time, allowing readers to date some early photographs to within a year. The dates provided are based on Nolan's research, a five-year labor of love, where he located nearly 5,000 objectively dated early photographs. You can download a copy of *Fixed in Time* at <https://fixedintimebook.blogspot.com/>

See FamilySearch for Tax Records That Can Often Provide Surprisingly Rich Details About Our Ancestors

This article is from [FamilySearchWiki, United States Taxation](#).

Governments have collected taxes in the United States since the colonial era. Tax records vary in content according to the purpose of the assessment. They may include the name and residence of the taxpayer, occupation, description of the real estate and name of the original purchaser, description of some personal property, number of males over 21, and the number of school children, slaves, and farm animals. Annual tax lists can help establish ages, residences, relationships, and the year an individual died or left the area. They can be used in the place of missing or destroyed land and census records. Some of the early records are called quitrents, tithables, and poll (head) taxes. Quitrents are records of property taxes paid to a proprietor or the crown. Tithables and poll or head taxes are lists of persons subject to taxation regardless of their personal assets. Depending on local laws, males were usually taxable at the ages of 16, 18, or 21 through about age 50 or 60, with some exceptions for veterans, ministers, paupers, and others. Most tax records were eventually based on personal property, real estate, and income. The federal government directly taxed citizens in 1798, 1814 to 1816, 1862 to 1866, and at other times until 1917 when personal income and other taxes were introduced.

Most of the existing 1798 Direct Tax records are at state historical societies, the National Archives, and the Family History Library. Other federal tax records are at the National Archives and its branches. The federal Internal Revenue Assessment Lists tax records for 1862 to 1866 are listed in the Locality Search of the FamilySearch Catalog under

[STATE] - TAXATION.

County clerks (and town clerks, in New England) maintain local tax records. The Family History Library has some tax records, particularly for areas where they are needed as substitutes for land and census records. These are listed in the Place Search of the [FamilySearch Catalog](#) under: [STATE], [COUNTY] - TAXATION [STATE], [COUNTY], [TOWN] - TAXATION

You can find further information about tax records in many of the FamilySearch Wiki articles for each state.

Genealogy News You Can Use...

"I Can't Find It" — Ways That You May Be Sabotaging Your Own Record Searches

This article was originally posted 6 Mar 2006 in the former *Ancestry Daily News* by Michael John Neil; he updated it and reposted it in May 2018. It bears reading for ideas on how you can change tactics to get through a brick wall.

Handwriting

Have you considered how the letters might appear on the page of an original document? This is especially a concern when using indexes and other finding aids. If the word starts with a fancy "T" was it read as an "F"? Can the writer's "u" and "n" be easily confused? These and a myriad of other handwriting issues may cause the genealogist to have difficulty locating the record. Think "how it might look" instead of "how it should look."

Pronunciation

How your ancestor pronounced his name impacts how it gets spelled, particularly if your relative is illiterate or is not asked how to spell the name himself. Southern drawls, Irish brogues, and Eastern European accents can easily make a name be heard such that a creative spelling approach is used. Taliaferro may be said in a way that sounds like "Tolliver," Gibson like "Gepson," and Goldenstein like "Goldstein."

What Finding Aid?

Are you using a handwritten index compiled by the records office? Then typographical errors are not so likely. Are you using an index (either printed or online) that was created by keying the information? Then typographical errors are possible and must be considered when searching. If you are searching an online database, are you able to perform Soundex and wildcard searches? Have you considered all reasonable spelling variants and determined what Soundex and wildcard searches are necessary in order to catch all variant spellings?

Wrong Information Provided

Did your ancestor fib about his age to the census taker or records clerk? Perhaps that is why he eludes your searches. If you are using an online database (such as a census index) consider not including any age information in your search or using a wider range of dates. Your ancestor could have easily lied about his name as well. Or perhaps a neighbor provided the information in your ancestor's census enumeration, a neighbor who had little first-hand knowledge of your relative.

Wrong Location

Do you really know where your ancestor lived for the time period you are

searching? Are you positive it was not in the next town up the road or down the river? Have you considered adjacent counties and nearby towns, perhaps where a job was easier to get?

Lack of Knowledge Regarding Records

If I don't understand the records being searched, I may spend hours fruitlessly searching. As an example, the [Bureau of Land Management](#) has an excellent site for land patents in federal land states. Yet there is little chance that a 1870s era immigrant to Chicago appears in this database, even though Illinois is a federal land state. Why? Because the BLM site indexes federal land patents, those "first deeds" where ownership was transferred from the federal government to private hands. There is little chance of this happening in the Chicago area in the 1870s.

The first time a specific record group is being used it is an excellent idea to learn about how the records were created, stored, and indexed. As another example, indexes to court and land records are rarely every-name indexes and search approaches of these records need to keep this fact in mind. On a website, always be certain to read the FAQ for information about the records and ways in which the database can be searched. For county or local records, consult [Red Book](#) or the [Family History Library's research guides](#) to learn more information about these records.

Incorrect Assumptions

We all have to make assumptions to begin our research. The problem comes when we forget our assumptions are assumptions and treat them as facts. Some examples might be:

- that a man and wife are both the parents of all the children in their household in the 1850 census;
- that a couple married near where their first child was born; or that a female was in her late teens or early twenties at the time of her first marriage.

When records cannot be located to support these assumptions or when the records found fly in the face of the assumptions, it is time to re-evaluate.

Underlying Personal Problems

Is our ancestor difficult to find because he was constantly running one step ahead of the law? Did a family member's alcoholism or depression cause the family to remain in turmoil for decades? Some of our ancestors had personal issues, many of which cannot be documented. And yet these problems may explain why it is difficult to find our ancestors or

explain their unusual behavior.

Unable To See the Big Picture

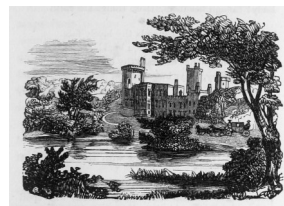
Are you trying a variety of data organization techniques to help you in your search? Chronologies, timelines, and relationship charts are excellent ways to see the information in a different way that may make something "click." Placing locations on a map in chronological order and considering nearby geographic features and political boundaries may also result in realizations. Words and text alone are not always sufficient. I once had a geometry student who absolutely refused to draw a diagram or picture throughout the entire class, despite being advised numerous times that even crude renderings could be helpful. Her performance suffered. There are also times in genealogy where even a crude chart is extremely helpful.

Unable To Let Go

Are you holding on to some dear family tradition? It may be time to let go. My ancestor supposedly "sold sandwiches." It turned out that she actually ran a tavern. Another relative was said to have died by "drowning," when he accidentally shot himself. Tradition may have to be put aside in order to get past that brick wall in your research. Learn, keep an open mind, and keep looking. This is general advice to be certain, but still worth heeding.

New Database Announced: Featuring Pictures of 18-19th Century Ireland

From an article by Michael O Maoileoin in the *Galway Daily*, via *Dick Eastman's Newsletter*, 25 May 2018.



Take a look at early Ireland...A new database of images drawn from historic travel accounts is based on years of research by a group of investigators at NUI Galway led by Professor Jane Conroy. **Ireland Illustrated: 1680-1860**, a database of over 500 images of Ireland—woodcuts, watercolors, engravings and other illustrations—with related text, drawn from more than 50 manuscript and printed works, and highlighting several neglected or rarely accessible sources, is now available to view online. The database is available to view at: <https://ttce.nuigalway.ie/irelandillustrated/>.

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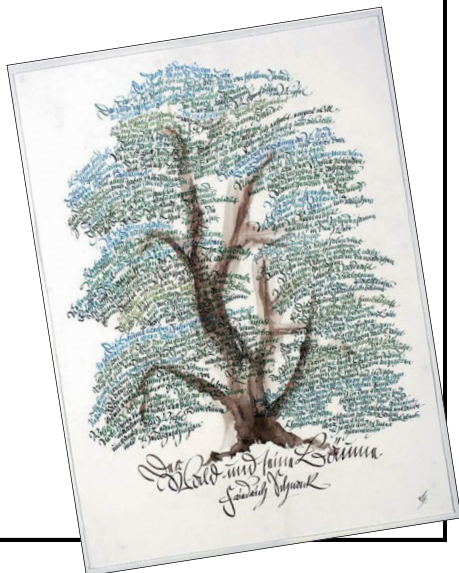
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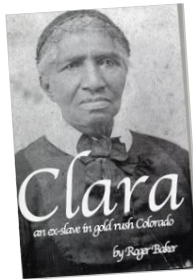
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The Cheyenne Genealogical &
Historical Society reminds mem-
bers to mark their calendars for
the CGHS Cemetery Walk to be
held on Friday, 10 Aug 2018.



"Check This Out"

Family history-related fiction & nonfiction
book reviews by CGHS members & others



Clara: An Ex-Slave in Gold Rush Colorado

by Roger Baker c 2003
Black Hawk Publishing, Central City, Co;
nonfiction, 114 pages

This book is the story of Clara Brown, an ex-slave in gold rush Colorado. The book was published in 2003 and is the exciting, true story of the woman who became one of Colorado's best known figures, honored after her death with a stained glass window in Colorado's capitol, and a tribute opera and memorial chair at the world-famous Central City Opera House. Author Roger Baker takes readers through his well-documented effort of searching hundreds of genealogical records, newspaper articles, county historical records, diaries, property and census records, and social history documents to uncover her life from its fuzzy birthdate (about January 1800 in perhaps Virginia), when she "was born into a world in which she was considered a piece of property," through her generous efforts to help others in need, and her lifelong quest to find her daughter, Eliza Jane.

Baker gives great credit to the original work of Kathleen Bruyn, whose biography of "Aunt" Clara Brown, published by Pruett Publishing in 1973 was a "valiant if ultimately failed attempt to piece together the little that was then known of Aunt Clara's life." Bruyn's notes, compiled over her ten years of research and held by the Denver Public Library's Western History Collection, were valuable to his own effort to document Clara's life. Baker's book is a chronicle of Clara Brown's life beginning with her traveling on a packet boat from St. Louis, Missouri to Leavenworth, Kansas in the late 1850s after she had gained her freedom and left the Kentucky she knew as her home for all of her adult life to that point. Brown was hired as a maid and cook by a family heading to the westward departure point of Leavenworth Kansas Territory. From there Brown was hired by Col. Benjamin Wadsworth in April 1859 to work on the wagon train as a cook for 26 men. It was a hot, difficult eight-week journey to Denver, made more uncomfortable by the complaints of a southern man about a black woman traveling with them. Brown is believed to be Colorado's gold rush first African American woman. In the Denver area, Brown settled in nearby Auraria where she worked at the City Bakery. Following the tide of miners heading into the mountains, Brown set up the first laundry in Gilpin County in Gregory Gulch, now Central City. She also worked as a mid-wife, cook and nurse maid. Brown's income grew substantially when she expanded her laundry business after taking a part-ner. She invested her earnings in mine claims and land and within several years had accumulated \$10,000 in savings and reportedly owned 16 lots in Denver, 7 houses in Central City, and property and mines in Boulder, Georgetown, and Idaho Springs. She hosted church services at her house and helped people in need in any way she could, whether newly settled Euro-, African or Native Americans. Lovingly called "Aunt Clara," her home was "a hospital, a home, a general refuge for those who were sick or in poverty." Letters asking about her family were sent to friends who could write. She heard that her husband Richard and daughter Margaret had both died, her son Richard was lost, but she vowed to find her daughter Eliza Jane, who she had been told, lived in Council Bluffs, Iowa. At age 82, she traveled there to find and meet her, which she did. She returned to Denver with her grand-daughter after a lengthy visit and was later visited by her daughter, Eliza Jane, until Brown's death in 1885.

Clara: An Ex-Slave is a wonderful chronicle of perseverance and an inspiration for those of us wanting to write a family history.
—Book Review by Wendy Douglass, with information from Wikipedia