

Taxes in Colonial Virginia

Virginians paid several kinds of taxes during the colonial period, and it is often important to a researcher to understand the differences.

Some taxes resulted from laws that the Virginia General Assembly passed. The revenue raised by those taxes went into the colonial treasury. Other taxes resulted from laws that Parliament passed. The revenue raised by those taxes went into the royal treasury. Different officers of government were responsible for collecting and auditing and disbursing the money raised for the colonial treasury and the money raised for the royal treasury. In some instance, however, the county sheriffs or their agents acted as the collectors of both colonial and royal taxes. The collectors, treasurers, and auditors of most of the taxes kept specified percentages of the money they handled in lieu of a salary.

The terms "tithing" and "tithable" had ancient roots in English law and referred to the tax of the tenth portion of the livestock and certain other agricultural products for the support of the church. The term "tithable" developed a different and restricted meaning in seventeenth-century Virginia, where it came to apply to persons on whom the colony's tax laws assessed a poll tax or capitation tax, literally a tax on each "head."

TAX ON TITHABLES. This was a capitation or poll tax that the General Assembly imposed. These people were subject to the tax: all free **caucasian** males age sixteen or older; some adult female caucasians (usually widows) who were heads of households; all slaves age sixteen or older; Native American servants, both male and female, age sixteen or older. In most instances, the head of the household or the owner of the slaves or master of the servants paid the tithable tax. The money raised by this tax went into the colonial treasury and was used to pay the expenses incurred in carrying out the policies of the colonial government that the assembly put into effect. Following the American Revolution, this tax was replaced by taxes on items of moveable personal property, such as on slaves, livestock, and some luxury items. This is the origin of the modern Virginia personal property tax system. ¹

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