

TAX TIME IN PENNSYLVANIA

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I've recently been reading tax rolls for Pennsylvania in the period surrounding the Revolutionary War. It has been quite interesting.

Unlike other colonies, Pennsylvania had the unique structure of dividing the list into three sublists: one for property owners, one for renters (usually headed "Inmates"), and one for single men (often headed "Freemen"). The implication is that the men in the Inmates list were married.

Not everyone fit neatly into one of the three categories. There was some confusion, for example, about where to list the man who was renting land from the executor of an estate, but who was apparently responsible for part of the taxes.

Occasionally the pattern was broken. For a brief period, I found several lists with an extra fourth list, "single men living with their fathers." The father was named on some, so this could be valuable information. In 1778 there was a separate list for men above 53 years.

Although the landowner list was semi-alphabetized under the first letter of the surname, phonetic spellings sometimes required checking more than one list, as I found when searching for the Townsend family. Their entries were found as often under D for Downsens as under T for Townsend. And one list-maker found it more convenient to put all the widows under W.

As researchers we are cautioned that English-speaking officials may have badly misinterpreted the names of our non-English immigrant ancestors. I found an opposite twist here. In at least two counties, I noted clues in the handwriting, spelling, and name forms that suggested the assessor may have been a German speaker. There were phonetic spellings in the column headings, such as "Mens names & Sirmames," "horses and mers [mares]," "winter green [grain]," "cultivade acres," and "sheeps."

My suspicion was confirmed when I came to one list in which the column headings were entirely in German—sort of. There were a few instances of Germanizing the English

word, as when "mares" were noted as "merren," a German plural of the phonetic singular.

I found other interesting twists. I puzzled over the word hidden in the fold that seemed to end in "tto," although I was sure it wasn't "ditto." One nice thing about tax lists is that they are annual, so you get another chance at a name. The next list had the word on two lines in a row, clearly "Witto." I was getting serious wrinkles in my forehead until I finally heard the word in my mind. Widow. Of course. In German, d and t are basically the same sound. I should have figured this out when I was reading for the English Townsends, but I didn't.

Clearly, one must be flexible when reading tax lists. I was puzzled by the heading on one of the sublists. The handwriting seemed quite clear, although it did use the old-style long "s." Clear, but it didn't make sense. Why did it say "Houss dennence"? By now I was doing a better job of thinking like a German trying to write in English and solved this pretty quickly when I realized that the assessor hadn't remembered the word "Inmates," but knew that they were renters (house tenants).

A half an hour later, I noticed a name crossed off a list, with the word "mariet" written in small handwriting next to it. Hmmm. I reversed the microfilm. Yep, this was the Freeman list. I backed up another page. The name of the newly "mariet" man had been added there.

At the beginning of the lists in the late 1770s, there was a preprinted, fill-in-the-blank form that included information about appealing the assessment. In 1779 it stated that "the Day of Appeal is the First day of October next at the house of Caspar Snevly." I wondered if too many people showed up and Caspar's living room was overcrowded, because the next year the appeal location was moved to the courthouse.

Reading these lists was interesting, but tiring, because of the extra effort required, so let me end with the wish e-mailed to me by a colleague as I was headed back to the library to read another roll. "May your tax records be in English."