

“Kentucky Tax Lists: Revenue Collection after the Civil War (1866-1880)”
The Fourth in a Series of Articles Regarding the Significance of Tax List Research

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In the aftermath of the Civil War, the Commonwealth faced a variety of domestic challenges, many of which were addressed by the Kentucky General Assembly.

The post-war industrial boom made Kentucky’s coal and timber regions prime territory for land speculators eager to acquire as many acres of minerals as the law would allow. Hundreds of thousands of acres in eastern Kentucky were “blanket patented” in the late 1860’s and 1870’s by numerous individuals and land agents. In many instances, Kentuckians who had owned land for decades before the Civil War were forced to defend their properties while the court determined the rights and locations of “senior patents” and “junior patents.” Several of the blanket patents, surveyed in 1870, were contested throughout the 20th century.

Although the Kentucky General Assembly set limits on the amount of acreage that could be surveyed under a court order (*syn*: warrant) in specific counties, the blanket patents continued to be issued. The actions (or inactions) of the Register of the Land Office, as well as rumored corruption, led to the closure of the office in 1898. The duties of the office were transferred to the office of the Auditor of Public Accounts. Under a governmental reorganization in 1934, land patent records, dating back to the time Kentucky was part of Virginia’s western frontier, were transferred to the office of the Secretary of State. The provision for the Register of the Land Office was repealed by the voters’ ratification of an amendment to Kentucky’s Constitution in 1992.

Other post-war challenges included, but were not limited to, compensation for Civil War veterans, improved (and expanded) public school districts for all Kentucky children, the collection of Kentucky’s War Claim, and the development of turnpikes, bridges, and railroads. The Kentucky General Assembly turned to the tax structure in their efforts to “Make it right, make it better, and pay the bills.” In this, our final article regarding Kentucky Tax Lists, we explore the post-war tax code and selected legislative Acts regarding certain individuals and counties.

Excerpts from Kentucky Legislation & Revised Statutes Regarding the Tax Process

Note: The following are abstracts from *Acts of the Kentucky General Assembly* and *Kentucky Revised Statutes*. These and other Acts pertaining to the Permanent Revenue and county levies, as well as codified statutes and regulations, may be researched in their entirety by visiting the Supreme Court Law Library, Kentucky History Center Research Library, or the Department for Libraries & Archives Research Room, all in Frankfort, Kentucky.

1866 (February 2)

“An Act for the Benefit of Soldiers or Sailors Maimed in the Service of the United States”

“Be it enacted by the General Assembly of the Commonwealth of Kentucky: That any white person who, while in the army or navy of the United States, has lost an arm or leg, and by reason of such loss is unable to procure a livelihood for himself and family, should he have one, by his labor, shall be exempt from the payment of all State and county taxes: Provided, Said soldier or sailor is not the owner of an estate of the value of one thousand dollars in his own right. Before any such person can claim the benefit of this Act, he shall apply to the judge of the county court of the county in which he resides, whose duty it shall be to hear proof of such loss in the service aforesaid, and, if satisfied of the justice of the applicant’s claim to the exemption herein contemplated, shall order the clerk of the county court to issue to him a certificate, the production of which to the sheriff of the county shall be a release from the payment of the taxes due the State and county. This Act to take effect from its passage.” (Ref: Chapter 561, “Acts of the Kentucky General Assembly,” 1866, pp 20-21.)

1866 (February 5)

James H. Reid and Eugene Newman, deputy sheriffs in Metcalfe County, were authorized and empowered by the Kentucky General Assembly to collect all revenue from the citizens of said county for the years 1863, 1864, and 1865, which was due and collectable previous to the death of Sheriff George A. Clarke in 1865. The uncollected revenue was estimated at \$300.00. (Ref: Chapter 359, “Acts of the Kentucky General Assembly,” 1866, pp 295-297.) Note: In Chapter 360, William Johnson, Sheriff of Pike County, was granted until June 1, 1866, to collect and pay into the public treasury the balance of the taxes due for 1862, 1863, 1864, and 1865 and to return his delinquent list for said years. In Chapter 361, J. M. Lewis, Sheriff of Rowan County was granted until June 1, 1866, to pay the amount due from him on the tax revenue for 1865 and complete his list of delinquent taxpayers.

1866 (February 16)

“An Act for the Benefit of Certain Common School Districts”

The Superintendent of Public Instruction was authorized to certify to the State Auditor and direct payments to Common School Districts based on the school reports submitted on or before the fifteenth of May 1866. Schools that taught less than three months received payment for the length of time classes were actually held. Note: This Act lists the affected counties, school district numbers, and the duration of classroom time for each district. The reports ranged from the year 1858 (District 21 in Fulton County) to 1865. (Ref: Chapter 614, “Acts of the Kentucky General Assembly,” 1866, pp 47-49)

“An Act for the Benefit of the Negroes & Mulattoes in this Commonwealth”

“Be it enacted by the General Assembly of the Commonwealth of Kentucky: That all the taxes hereafter collected from negroes and mulattoes in this Commonwealth, shall be set apart and constitute a separate fund for their use and benefit, one half, if necessary, to go to the support of their paupers, and the remainder to the education of their children. In addition to the tax already levied by the laws of this Commonwealth, a tax of two dollars shall be levied on every male negro and mulatto over the age of eighteen years, to be assessed and collected as other taxes, and, when paid into the Treasury, shall go into the fund aforesaid. The commissioner of taxes in each county shall keep a separate book, or a separate column in his book, for the enlistment of the taxable property of negroes and mulattoes, and in which the names of all the male negroes and mulattoes over the age of eighteen shall be recorded. The

trustees of each school district in this Commonwealth may cause a separate school to be taught in their district for the education of the negro and mulatto children in said district, to be conducted and reported as other schools are, upon which they shall receive their proportion of the fund set apart in this Act for that purpose. The county court of each county may certify to the Auditor of Public Accounts the number of negro and mulatto paupers kept in each county, and upon such certificate draw their proportion of the fund set apart in this Act for that purpose. Said reports shall be made by said courts at their annual court of claims. Chapter 88 of the Revised Statutes, and amendments thereto, shall regulate the mode and manner of distributing the school fund realized under this Act; but no part of said fund shall ever be drawn or appropriated otherwise than pursuant to this Act in aid of common schools for negroes and mulattoes. The Auditor shall apportion each year the revenue from the fund realized under this Act for the benefit of said paupers among the several counties of the State according to the number of said paupers in each county, as shown by the reports of the several county courts. Nothing in this Act shall be construed as interfering with the rights of the county courts in levying county taxes. This Act shall take effect from its passage." (Ref: Chapter 636, "Acts of the Kentucky General Assembly," 1866, pg 51) This Act was amended on March 9, 1867. Note: On April 7, 1873, the General Assembly declared the provisions of this Act did not apply to the city of Bowling Green. The city government was authorized to levy an additional tax of \$1.00 on every male person of African descent over the age of twenty-one years. The tax money was to be used to establish a fund for a "free school" for children between the ages of six and twenty years of African descent in Bowling Green. (Ref: Chapter 696, "Acts of the Kentucky General Assembly," 1873, pp 238-239)

1866 (February 16)

The legislature deferred to 1868 the collection of the revenue tax in Wayne County for the years 1862, 1863, and 1864. The back taxes were to be collected with the taxes for 1868. (Ref: Chapter 654, "Acts of the Kentucky General Assembly," 1866, pg 578) Note: In 1866 the legislature also extended the time for collecting the revenue tax in Clinton County to 1868 for the years 1862, 1863, and 1864 in Chapter 848.

Decius Priest, late Sheriff of Henderson County, was granted two years from the passage of this legislation to list for collection with the sheriff of said county all his uncollected fee bills and taxes for 1861-1862, "subject to all the pains and penalties now in force for issuing and collecting illegal fee bills." (Ref: Chapter 657, "Acts of the Kentucky General Assembly," 1866, pg 579)

1866 (February 17)

Jeff J. Wood, late sheriff of Clinton County was released from the collection of the uncollected military tax for the year 1862. (Ref: Chapter 849, "Acts of the Kentucky General Assembly," 1866, pg 742)

1867 (Key Points of Chapter 83, Kentucky Revised Statutes: "Revenue and Taxation")

Note: Chapter 83 was later renamed Chapter 92.

The tax rate was \$.17 per each \$100 of value for real and personal estate. Ten cents of that amount was designated for the ordinary expenses of government; five cents for the use of the sinking fund; and two cents for the support of common schools. (Note: The tax rate was increased to forty cents per one

hundred dollars of value in 1876.) Personal estate was described as: gold, silver, and other metallic watches; clocks composed, in whole or in part, of metal or wood; gold and silver plate; piano-fortes; riding or pleasure carriages, buggies, and gigs; stage coaches, omnibuses, and “all descriptions of vehicles for the transportation of persons or passengers, by whatever name known or called, including the harness thereof, whether in use or not” taxed at the rate of thirty cents per \$100 of the value thereof, “except such as are kept for sale in the store or shop of any merchant or manufacturer thereof. These shall be taxed as other estate owned by the merchant or manufacturer.” Taxes were due and payable in the same year in which the estate was assessed. The commonwealth had a lien for the revenue and county levy on the estate of each person assessed for taxation, “which shall not be defeated by sale or alienation.”

Specific tax rates were set for: bank stocks, stocks in moneyed corporations of loan or discount; and the gross amount from the sales of drugs, medicines or nostrums.

The license tax for businesses included \$10.00 for keeping a tavern, coffee house, or other place for selling “spirituous liquors. “ The license tax for merchants who sold spirituous liquors was \$5.00, however such licenses were granted by the county court “upon satisfactory evidence that the applicant was, in good faith, a merchant, and his business was that of retailing merchandise and he had not assumed the name and business of a merchant with the view and object of obtaining a license to sell spirituous liquors.”

After February 1858, county courts were given the power to grant licenses for billiard tables, to be kept in their respective counties “outside of the corporate limits of the incorporated cities and towns of such counties” upon payment of a \$100 license fee. (This section was later amended.) Municipal authorities of incorporated cities and towns had the power to grant licenses for billiard tables within city boundaries and make such other provisions concerning billiard tables as they deemed advisable. The statute further stated that “if any person or persons who shall be licensed to keep a billiard table shall knowingly allow or permit any betting on the games played on such tables, he shall be liable to indictment and fine” and forfeiture of license. The law states further “No spirituous liquors are to be sold in the room in which said table or tables are kept, under penalty of a forfeiture of the license aforesaid; and the person or persons so offending, shall be indicted for keeping a tippling house. No game shall be permitted to be played on such tables on the Sabbath Day, under the penalty of an absolute forfeiture of the license.”

The license to sell or peddle goods, wares, or merchandise on the Ohio, Mississippi, or any other river within Kentucky, in any county bordering said rivers, or through which any such river may run, was ten dollars for twelve months. A peddler’s license for the entire state was sixty-five dollars for twelve months. (Note: The statute assesses various license fees for peddlers selling specific goods; license fees also varied according to county population and the peddler’s sales territory. Citizens of Kentucky who sold articles they had grown or manufactured were not classified as peddlers under this statute.) The license tax for a keeper or owner of any itinerant or other menagerie, circus, or theatrical performance was \$1.00 per day for each 100 voters in the county. The license tax for those counties

whose population exceeded twenty thousand souls was twenty dollars per day. The law was amended in 1866, to state if any such keeper made an exhibition before obtaining a license, he was fined for each offense. The city of Louisville was declared exempt from the provisions of the Act.

The license fee to stand a stud horse, jack, or bull in the state of Kentucky was an amount equal to the greatest sum charged for the service of the same, whether that sum was for the season or insurance. The license expired each year on December 31.

Penalties were imposed upon all persons who failed to pay the required license fees and taxes.

The legislature also set fees for various legal processes in Chapter 83.

The following properties were declared tax-exempt: (1) houses of public worship and lands held under Kentucky law by any denomination of Christians or professors of religion, for devotional purposes, to the extent of five acres; (2) the land upon which any seminary of learning is erected, to the extent of five acres, held fiducially or individually; (3) any custom house, post office building, court room, or other necessary offices or hospitals built or owned by the United States, including the lots or ground on which they are erected; and (4) all libraries, philosophical apparatus owned by any seminary of learning, and all church furniture and books, for the object and uses of religious worship.

All lands and town lots were to be valued for taxation, including the improvements thereon, without reference to any conflicting title.

All persons elected or appointed as tax assessors who failed to accept the office and assume the duties thereof, forfeited the sum of five hundred dollars. Assessors, and their assistants, were required to post bond and take the oath prescribed by the Kentucky Constitution. Additionally, they were directed to swear they would “fix a fair and full value on all the property listed by them, without favor or partiality” and they would “diligently search and inquire, so that no person is passed over or shall fail to have an opportunity to give in his list of taxable property”; and they would “truly report all persons who failed and refused to give in a list of their taxable estate after being duly called on for that purpose, or those who gave a false or fraudulent list, or refused to give in the amount of their residuary estate, as required by law.”

The duties of the tax assessor commenced the tenth day of January in each year; tax lists had to be completed and tax books returned to the county clerk by the first day of May. Before a taxpayer was declared delinquent, the assessor was required to “apply at his residence for a list of his taxable property, and in case of his absence, leave a written notice with some white person of the household over sixteen years of age, of the time and place in his county such person shall meet the assessor and give in his list; and if he fail to attend and give in such list, then the assessor shall report the person to the clerk of the county court as delinquent.” The county court certified to the State Auditor the amount due the assessor for his services after the tax book was completed and returned. Assessors and their assistants had to swear in open court that all persons listing taxable property had “made oath to the

truth of the schedule.” The assessor received ten cents for each list of taxable estate; payment for services was made by the State Treasurer upon the warrant of the State Auditor.

All estate taxed according to its value was ordered to be valued in gold and silver, as of the tenth day of January preceding. “And the person owning or possessing the same on that day was directed to list the estate with the assessor and remain bound for the tax, notwithstanding he may have sold or parted with the same.”

Merchants and grocers were ordered to list the goods and groceries on hand on the tenth day of April in each year. They stated, under oath, the full value thereof, exclusive of the articles manufactured by Kentucky families.

Assessors, from their own knowledge and from the statements of the person listing the property for taxation, and such other evidence as they obtained upon oath of witnesses, fixed a full and fair value upon all the estate listed for taxation, which was to be taxed according to its value, then entered the same in the order and manner prescribed, in the tax book, giving the aggregate value.

Pursuant to legislation approved February 17, 1851, tax assessors were directed to record the names of “deaf and dumb children between the ages of seven and twenty-one years, inclusive” and the name of the post office nearest their residence on the back page (or cover) of tax assessment books.

The tax assessor was required to list the names of tavern keepers and the owners or keepers of stud horses, jacks and bulls who had obtained a license in the assessment book returned to the auditor.

In 1857 and every eighth year thereafter, the assessors’ book had to include a statement of the number of qualified voters residing in the county and, when a town or city within his county had separate representation in either house of the general assembly, the assessor had to report the number of qualified voters in the city or town.

The assessor, at the time he returned his tax book, was also ordered to return the names of all delinquent and fraudulent taxpayers. The clerk was directed to issue a summons stating the offense in general terms, against each of the delinquents, returnable to the next term of the county court. The defendant had the right to have his case heard by a jury “composed of bystanders summoned by the sheriff.” If the defendant was found guilty, the court was ordered to enter the judgment for the fine, and triple tax and costs. The fine and tax was to be certified by the clerk to the State Auditor and accounted for by the sheriff as other public moneys.

The sheriff, by virtue of his office, collected tax revenue from and after the first of June each year. The sheriff accounted for and paid all taxes and other public moneys, for which he was bound, into the state treasury by December 15 each year. The sheriff also reported the names of insolvent and delinquent taxpayers then proceeded to sell properties to recover tax revenues. The sheriff was paid twenty-five cents for each list of taxable property that he reported and which the assessor failed to report.

Each county judge appointed “three discreet taxpayers, citizens of the county” to serve on the board of supervisors to oversee tax collection. It was their duty to examine the tax books each year, to correct any errors of the assessor, and, in case where they were of the opinion that the estate was incorrectly valued, to fix the same at its proper value.

The County Clerk, after examining and approving the tax books, was directed to make two copies thereof—one for the sheriff and the other for the State Auditor. If the tax book for the year wasn’t returned by the assessor, the county clerk was ordered to copy and deliver to the sheriff the tax book of the previous year by the first day of June. The book was to be used for collection and payment of taxes due.

The lands of nonresident proprietors were ordered to be listed with the Auditor of Public Accounts for taxation purposes. “If not so entered, they shall be thereby forfeited, and the title vested in the Commonwealth.” Nonresidents who challenged the tax assessment could apply to the county court for a correction. Non-resident proprietors were to pay the taxes due on their lands on or before the tenth day of February in each year. If not paid, fifty per cent was added to the amount for the first failure; for the second year, the tax was doubled; and if not paid for three consecutive years, the tax was to be increased one hundred per cent for the third year. “The auditor shall advertise the same for three months succeeding the end of the third year, in the newspaper of the public printer, twice in each month, stating the amount of tax and cost due on each tract; and if the amount of tax be not paid before the end of three months, the title shall thereby vest in the commonwealth and the auditor shall make the appropriate entry upon his books.” The owner had one year after forfeiture to redeem the land.

1867 (January 18)

The Kentucky General Assembly increased the compensation for tax assessors to \$.125 for each list of taxable property “to be computed according to the number of persons listed for any description of tax, and to be paid in the manner now provided by law.” The Act was in force from date of passage. (Ref: Chapter 1032, “Acts of the Kentucky General Assembly,” 1867, pg 7)

1867 (January 23)

The Kentucky General Assembly fixed the compensation of sheriffs and tax collectors at the following commission rates, based on the sums collected and accounted for or paid into the Treasury each year: “Upon the first thousand, ten per cent; on the second thousand, eight per cent; on the third thousand, six per cent; on the fourth thousand, five per cent; and on all above four thousand, four per cent.” Originally these rates were only applicable for 1865 and 1866. (Ref: Chapter 1072, “Acts of the General Assembly,” 1867, pg 8)

1867 (March 2)

“An Act to authorize the voters of Mercer County to vote on the levy of a tax
for Railroad and Turnpike purposes”

The Mercer County Court, a majority of all justices of the peace being present, was authorized to order an election to decide if the residents were willing to be taxed \$100,000.00 to aid in the construction of a railroad from Nicholasville, Kentucky, through Mercer County, through Boyle County, in a southern direction toward Chattanooga, Knoxville, Tennessee, or some intermediate point, after a certain portion of said \$100,000.00 had been appropriated to building turnpike roads in Mercer County. The election clerks were directed “to open two columns in the book kept by him, in one of which he shall record the names of all voters in favor of being taxed \$100,000.00 to construct said railroad and turnpike roads, and in the other column, the names of all voters voting against said tax.” All persons entitled to vote for state or county officers were entitled to participate. The county court clerk was directed to preserve the poll books in the same manner as other poll books were kept. The results of the election were to be recorded in the County Minute Book at the first county court after the vote was taken. If the voters decided to approve the project, “the county court shall levy an *ad valorem* tax on the taxable property, real and personal, in said county, sufficient to raise not more than \$50,000.00 at one time.” The *ad valorem* tax was paid when the state tax was collected. The Mercer County Court was directed to appoint a receiver to collect and receive the taxes from the sheriff or collectors then pay the same to the persons or companies connected with the said railroad, or the turnpikes mentioned in the legislative Act. “No portion of the taxes imposed under this Act shall be paid to aid in constructing said railroad until said railroad shall have been completed to and connected with the railroad running from Louisville and Lebanon, near Danville, and the passenger and freight trains are running to that point.” After deducting the amounts appropriated to the various turnpike roads from the first levy imposed under this Act, the remainder of the \$100,000.00 was to be disposed as follows: one-half of said remainder shall be paid when said (rail)road is completed to Lebanon and the remaining half was to be paid when the (rail)road was completed to some southern connection at Knoxville, Chattanooga or some intermediate point, but not until said connection is made.” Turnpike appropriations included: \$9,000.00 for building a turnpike road in the direction of Duncansville toward the Mercer County line; \$9,000.00 for building a turnpike road from Harrodsburg to Cornishville in Mercer County; and \$7,000.00 for finishing and completing the Harrodsburg-Maxville (Mackville) turnpike road to the Washington and Mercer county line. The sum of \$500.00 per mile was to be paid to the president and directors of the Salvisa and Kirkwood Turnpike Road Company, for the purpose of completing said road; supposed distance was about three miles. The Act was in effect from its date of passage. (Ref: Chapter 1651, “Acts of the Kentucky General Assembly,” 1867, pp 221-224) Note: Other counties were authorized to conduct similar elections and assess *ad valorem* taxes for specific projects such as building railroads and turnpikes, or improving the navigation of any river within the Commonwealth.

1867 (March 8)

Taxpayers were ordered to report, under oath, the amount of annual income he or she derived from interest paid on bonds issued by the United States Government. This included bonds owned by the taxpayer, or held in trust for another, or in any fiduciary capacity. The sums were to be listed in a separate column on the tax form labeled “Income from United States Bonds.” The tax assessment was 5% on the gross amount of such income; the amount was to be collected by the sheriff or other

collecting officer of revenue when other taxes were received. The tax on U.S. Bonds was to be “set apart and placed on deposit in any bank on terms as to interest, to be held subject to the future action of the Legislature.” The Act was in force from its date of passage. (Ref: Chapter 1832, “Acts of the Kentucky General Assembly,” 1867, pg 83) Legislation dated March, 1871, amended the Act entitled ‘An Act to tax income on United States Bonds’ approved March 8, 1867’ by requiring all money collected under the provisions of the former Act be paid into the Treasury to the credit of the “revenue proper.” The Auditor of Public Accounts was directed to transfer such money that may be on hand immediately. (Ref: Chapter 1422, “Acts of the Kentucky General Assembly,” 1871, pp 45-46) Note: The Bonds Act was challenged by the Bank of Kentucky and declared illegal and unconstitutional by the Kentucky Court of Appeals. In 1873 the Kentucky General Assembly ordered a refund of all taxes assessed and collected on income derived from United States Bonds. The 1873 Act further repealed the Act of March 8, 1867. (Ref: Chapter 844, “Acts of the Kentucky General Assembly,” 1873, pp 353-354)

1867 (March 8)

“An Act to provide for the Assessment for taxation of the property of corporations and the more speedy collection of back taxes due thereon”

The Kentucky General Assembly ordered county courts to initiate tax assessment on all property or estate of any corporation that had not been listed or assessed in any year since January 10, 1856. “And any assessment thus made shall be certified to the proper collecting officer who shall collect the amount so certified as due from said corporation to the State on account of back taxes, in the same manner that public revenue is now collected.” The Attorney General was authorized to represent the state in all proceedings against corporations to recover back taxes. The Act was in force from its date of passage. (Ref: Chapter 1848, “Acts of the Kentucky General Assembly,” 1867, pp 85-86) Note: Tax Lists may report the corporation as “Jacob Cozatt & Co., 1 Mill, valued at \$2000.”

1867 (March 11)

Sheriffs and other collecting officers of the Commonwealth were authorized to receive in payment of taxes and other public dues “the currency known as United States legal tender notes, and the notes of the various National Banks, established by the authority of the United States: *Provided*, That the notes of said banks when received are current and at par with legal tender notes; and it shall be the duty of the Treasurer to receive into the Public Treasury said currency, and pay the same out in discharge of all claims upon the Commonwealth.” The Act was in force from its date of passage. (Ref: Chapter 2100, “Acts of the Kentucky General Assembly,” 1867, pg 118)

Tax assessors were directed to report, in full, the first name of all taxpayers. The Act was retroactive to January 1, 1868. (Ref: Chapter 2106, “Acts of the Kentucky General Assembly,” 1867, pg 118)

1868 (February 13)

“An Act to amend an Act approved March 2, 1865, entitled ‘An Act allowing School Districts to levy a District School Tax’”

The General Assembly amended previous legislation to allow Common School District No. 25, in Grant county, to levy and collect a tax of no more than \$.25 per year per \$100 of taxable property in said

district, for the purpose of paying for a school house. The Act was in force from its passage. (Ref: Chapter 434, "Acts of the Kentucky General Assembly," 1868, pg 18) Note: On January 16, 1869, the Act of March 2, 1865, was further amended to allow Common School District No. 15 (Cherry Grove) in Bracken County to levy and collect a similar tax of no more than \$.25 per year per \$100 of taxable property for school purposes. (Ref: Chapter 1242, "Acts of the Kentucky General Assembly," 1869, pp 136-137) On February 25, 1869, Common School District No. 15 in Grant County was permitted to levy and collect a tax of no more than \$.20 in any one year per \$100 of taxable property for the purpose of building a school house. (Ref: Chapter 1585, "Acts of the Kentucky General Assembly," 1869, pg 489)

1868 (February 21)

As no revenue tax due the state from the county of Floyd for the year 1860 had been paid into the Treasury, "in consequence of there having been no sheriff in said county for that year," the General Assembly authorized the Auditor of Public Accounts to appoint a collector to receive tax payments for 1860 from Floyd County taxpayers. The collector was entitled to the same compensation as other sheriffs or collectors, *i.e.* an amount not exceeding twenty percent upon the amount collected. Said commission was to be determined by the Auditor of Public Accounts. (Ref: Chapter 529, "Acts of the Kentucky General Assembly," 1868, pg 612)

1869 (January 26)

The Kentucky General Assembly repealed that portion of the legislative Act approved February 28, 1862, that required agents of the Auditor to swear they had not aided or abetted the rebellion and they were opposed to the overthrow of the Union. (Ref: Chapter 1325, "Acts of the Kentucky General Assembly," 1869, pp 11-12) Note: On February 23, 1874, the Kentucky General Assembly transferred the duties of the Auditor's agents and revenue agents to county attorneys. (Ref: Chapter 524, "Acts of the Kentucky General Assembly," 1874, pg 67)

1869 (January 28)

The legislature empowered the Governor to appoint a collector of revenue tax due the Commonwealth for each county in which there was no sheriff. The commission paid the collector could not exceed fifteen percent of the taxes received. Each collector had to post bond with the county court of the county in which he resided. The term of appointment ended when a sheriff was deemed qualified and had posted bond. The collector was ordered to provide a listing of the revenue and taxpayers from whom he had received payments. (Ref: Chapter 1350, "Acts of the Kentucky General Assembly," 1869, pp 14-15)

1869 (December 8)

The Legislature declared all college buildings and seminaries of learning, all the real estate not exceeding five acres, and all personal property of every kind belonging to any institution of learning was exempt from taxation for any purpose whatsoever. The Act further declared all real estate not exceeding five acres belonging to any incorporated institution of the Independent Order of Odd Fellows, and all real estate not exceeding five acres belonging to any incorporated Lodge of Free and Accepted Masons in the Commonwealth was also exempt from taxation for any purpose. The provisions of the Act applied to

all hospitals, infirmaries, widows and orphans' asylums, and foundling asylums in the Commonwealth. The Act was in force from its date of passage. (Ref: Chapter 6, "Acts of the Kentucky General Assembly," 1870, pg 2) Note: A notation by S. B. Churchill, Secretary of State, indicates this legislation became law without the governor's signature or veto.

1870 (March 2)

An additional tax of fifteen cents on each one hundred dollars in property value was imposed for the tax year 1870 and each succeeding year for the purpose of increasing the common school fund in Kentucky. The additional tax imposed by this Act was to be levied and collected on the property of white persons only, provided the revenue was expended and appropriated for the education of white children exclusively. If used for any other purpose, the tax authorized by this act would cease. Although the General Assembly reserved the right to repeal, alter, or amend this act at pleasure, the legislation was deemed in effect from its passage. The provisions of the act entitled "An Act for the benefit of Negroes and Mulattoes of this Commonwealth," approved March 9, 1867, and amendments remained in full force. (Ref: Chapter 453, "Acts of the Kentucky General Assembly," 1870, pg 28)

1870 (March 4)

The Legislature declared the right or power to impose a tax for any purpose for internal improvement based upon a petition signed by the legal voters of the county or district to be taxed no longer existed. All parts or sections of Acts, general or special, conferring such power on any county court or other tribunal were repealed. "And henceforth it shall be unlawful for any county court to issue the bonds of a county in aid of any railroad, turnpike, plank road, or other like improvement upon the petition of any number of the legal voters of any county or part of a county." The Act was in force from the date of its passage. (Ref: Chapter 469, "Acts of the Kentucky General Assembly," 1870, pg 30)

1870 (March 8)

The Legislature declared the regular annual term of the Jessamine County Court of Levy and Claims would be held on the first Monday of December in each year instead of the date previously fixed by law. The sheriff or other collectors of the State Revenue, County Levy and other county taxes were hereby required to report their annual lists of delinquent taxpayers. The Jessamine County Court of Levy and Claims was also empowered to levy and collect on the taxable property of said county, subject to state revenue that may be reported in the assessors' books from year to year, an *ad valorem* tax, not exceeding twenty cents on each one hundred dollars of property, to be applied to pay the annual ordinary and necessary expenditures or indebtedness of the county, and to be so paid in aid of the present and ordinary levy of the county. Tax collection and accounting was to be the same as for other state and county taxes. The Act was in force from the date of its passage. (Ref: "Chapter 526, "Acts of the Kentucky General Assembly," 1870, pg 31)

1870 (March 17)

The Legislature declared it unlawful for any county judge, county court, police judge, justice of the peace, or any incorporated company in Kentucky to submit more than one proposition for taxation, direct or indirect, to the voters of a county, city, town, or part thereof, at any one election. Any tax,

subscription, or donation, or any authority to tax, make subscriptions or donations, or otherwise, directly or indirectly, to impose a tax upon the people of such county, city or town, or part thereof, voted or granted by the voters at an election at which more than one such question was voted upon, was declared null and void. All Acts and parts of Acts, public or private, inconsistent with the provisions of this legislation were repealed. The Act was in force from the date of its passage. (Ref: Chapter 797, "Acts of the Kentucky General Assembly," 1870, pg 102)

1871 (March 7)

The presiding judge of the Clay County Court was granted authorization to appoint a collector of the revenue and county levy of Clay County for the year 1870. Taxes had to be collected and paid into the Treasury by June 1, 1872; failure to do so resulted in the same penalties imposed on defaulting sheriffs and collectors of the county levy and revenue of the Commonwealth. (Ref: Chapter 1426, "Acts of the Kentucky General Assembly," 1871, pg 351)

1871 (March 22)

The Governor was authorized to borrow from the Commissioners of the Sinking Fund any amount of money, not exceeding \$500,000.00, that he deemed necessary in aid of the ordinary revenue of the State in the Treasury to meet the appropriations and expenses of the present General Assembly: "Provided, however, The same shall be placed back to the credit of the Sinking Fund so soon as it shall be paid into the Treasury by those now having charge of the revenues of the State not yet paid over." The Act was in force from the date of its passage. (Ref: Chapter 1884, "Acts of the Kentucky General Assembly, 1871, pg 88)

1871 (March 22)

"An Act to expedite the collection of the War Claim of the State of Kentucky"

"Whereas, The Congress of the United States has repealed Section I of the Act of July 27, 1861, "being an appropriation for refunding to States expenses incurred in raising volunteers during the late rebellion," to take effect from and after June 30, 1871, after which date the payment of State claims will depend upon appropriations of Congress; therefore, *Be it enacted by the General Assembly of the Commonwealth of Kentucky:* That the Commissioners of the Sinking Fund be, and are hereby, directed and authorized to use every prudent means which will, in their judgment, hasten the collection or settlement of the claim of Kentucky before the 30th of June, 1871, when the general appropriation will expire. That the Commissioners of the Sinking Fund be, and are hereby, authorized to employ whatever labor and assistance they may deem necessary to obtain this result: *Provided,* That all compensation for such labor and assistance shall be contingent upon the collection in part or whole of the entire claim. This Act to take effect from and after its passage." (Ref: Chapter 1887, "Acts of the Kentucky General Assembly," 1871, pp 88-89)

1871 (March 22)

This legislation changed the time for the payment of the Revenue into the State Treasury. The sheriff or collectors of taxes were directed to report to the Auditor of Public Accounts the amount of taxes they had collected and pay the same immediately on October 1, 1871, and every sixty days thereafter by

April 1, 1872, and by April 1 in each year thereafter. "Any person or persons failing to pay their taxes by the first day of April in the year following the assessment for such taxes, shall pay five percent additional on the tax so due and unpaid. The Auditor, in his settlement with the sheriff, shall charge him with the per cent accruing under the provisions of this Act." All laws in conflict with this legislation were repealed; the Act was in effect upon passage. (Ref: Chapter 1901, "Acts of the Kentucky General Assembly," 1871, pg 91)

John W. Duncan, collector of the revenue from the county of Wayne for the year 1863 was granted further time, until November 1, 1871, to return his delinquent list for 1863, which the county court may receive and allow at any time before that day. (Ref: Chapter 1841, "Acts of the Kentucky General Assembly," 1871, pg 379)

1872 (March 28)

This Act significantly amended Chapter 83 of the Kentucky Revised Statutes: "Revenue and Taxation." The assessor or his assistant was required to administer a lengthier oath to taxpayers affirming their list of taxable estate was full and complete as of January 10. Assessors and their assistants were required to affirm the same oath when they returned their tax books. Additionally, if there was no personal property which the sheriff or tax collector could distrain for taxes due, and the person owning the same failed to pay said tax by November 1, the sheriff or tax collector could levy on any real estate belonging to such delinquent tax payer and sell as much property as necessary for cash in hand as would pay the taxes due and his commission. The owner of the real estate, his representatives, heirs, or assigns, were given the right to redeem the same from the purchaser thereof by paying the purchase money, with interest at the rate of ten per cent per annum and twenty per cent damages, at any time within two years from the day of sale. "Any minor, married woman, or other person laboring under disability had two years after the removal of the disability to make such redemption." Any person whose land was sold by virtue of this Act could redeem the same. It was the duty of the sheriff to submit a report to the county court clerk detailing when the land sale was made, the purchaser, the price, and a description of the land. The county court clerk was ordered to record the report in a book provided for that purpose. If the land was redeemed, the purchaser was directed to "enter in the margin of said book, opposite the report, a release and satisfaction of his claim, or if the redemption money was paid to the clerk, the clerk was ordered to enter the release." (Ref: Chapter 934, "Acts of the Kentucky General Assembly," 1872, pp 84-86.) Note: This Act was amended April 19, 1873, to state "That in all cases where no other person submitted a bid for the real estate of delinquent taxpayers, the amount of tax due, and the sheriff or tax collector's commission thereon, the sheriff or tax collector was authorized to submit a bid in behalf of the State of Kentucky." All real estate purchased under the provisions of the Act of 1873 was redeemable in the same manner as originally provided. (Ref: Chapter 907, "Acts of the Kentucky General Assembly," 1873, pg 42.)

1873 (January 29)

"An Act for the benefit of Misses Virginia and Lizzie Smith"

"Whereas, The dwelling-house owned and occupied by the Misses Virginia and Lizzie Smith, in the city of Frankfort, was, by mistake, listed and assessed for tax in the name of Mrs. Caroline Smith, for the years

1869, 1870, and 1871, and the same was reported by the sheriff of Franklin county to the Auditor of State for the non-payment of the taxes so assessed; and the said taxes have been certified by the Auditor back to the said sheriff, with the damages authorized by law added thereto, for collection; and whereas, it appears that there was no intention to avoid or delay the payment of the taxes assessed; but that the said Virginia and Lizzie, so soon as they were advised of the facts, paid to the sheriff the full amount of the taxes as originally assessed, therefore, *Be it enacted by the General Assembly of the Commonwealth of Kentucky*, That Virginia and Lizzie Smith be, and they are hereby, released from the payment of all damages incurred by reason of the non-payment of taxes for the years 1869, 1870, and 1871; and that the payment of the taxes assessed be an acquittance and discharge of all liability in that behalf. This Act shall take effect from its passage.” (Ref: Chapter 36, “Acts of the Kentucky General Assembly,” 1873, pp 124-125)

1873 (March 19)

This Act amended an Act entitled “An Act to tax railroads, turnpike roads, and other corporations in aid of the Sinking Fund” approved February 20, 1864. Under the new legislation, narrow gauge railroads (railroads of a gauge of three feet and under) were ordered to be assessed at the rate of \$10,000.00 per mile. The Act was in effect from the date of its passage. (Ref: Chapter 429, “Acts of the Kentucky General Assembly,” 1873, pg 20)

1873 (April 21)

“Whereas, Jason Fields was sheriff of Carter County during the years 1860, 1861, 1862, and 1863, and while sheriff of said county he left the same and joined the Confederate army; took the tax books with him for said years; died, and said tax books were lost. And many persons in said county paid their taxes for said years, but lost their receipts therefor during and since the war, and are again required to pay said taxes; for remedy whereof, *Be it enacted by the General Assembly of the Commonwealth of Kentucky*: That whenever any person claiming to have paid their taxes in said county of Carter for either of the years 1860, 1861, 1862, and 1863, and such persons can prove said payments, they may do so; and such proof, by affidavits or depositions, when satisfactory, shall exonerate said persons from again paying said taxes for said years. And the sheriff or party with whom said taxes are listed for collection shall take said proof, and give such parties receipts against said taxes, when proven to have been paid; and to the extent thus proven, the sheriff or tax collector shall have credit in his settlement with the proper court or person. This Act shall take effect from its passage.” (Ref: Chapter 1020, “Acts of the Kentucky General Assembly,” 1873, pp 534-535) Note: This legislation became law without the Governor’s signature or veto.

1874 (February 23)

The “Revenue and Taxation” Chapter of the Kentucky Revised Statutes, renamed Chapter 92, was amended to declare each voting precinct in the counties, cities, and towns of Kentucky constituted a revenue district for the purpose of assessing taxes. “For the more convenient and efficient assessment of taxes, it shall be the duty of the Governor, Auditor, and Attorney General to prescribe a form of blanks for assessment to be furnished by the tax assessor to each taxpayer, which blanks shall have proper headings so as to enable the taxpayer to furnish a complete list or schedule of all his taxable

estate, real, personal, and mixed with a fair description of his lands and town lots, and the value of all his taxable property; upon which blanks shall be printed the questions the tax assessor shall ask each taxpayer; and upon which blanks shall also be printed the oath that is required to be taken by each taxpayer." The assessor then entered the information in the assessment book filed with the county court clerk. (Ref: Chapter 443, "Acts of the Kentucky General Assembly," 1874, pp 47-49)

1876 (March 7)

The legislature fixed the tax rate on real and personal estate at forty cents per each one hundred dollars of value. Of that amount fifteen cents was designated for the ordinary expenses of government, five cents for the use of the Sinking Fund, and twenty cents for the support of common schools. All laws in conflict with this Act were repealed. The Act was in effect from its passage. (Ref: Chapter 461, "Acts of the Kentucky General Assembly," 1876, pg 41) Note: By 1878 the tax rate had increased to forty-five cents per each one hundred dollars of the real and personal estate directed to be assessed for taxation, due and payable the year assessed. Of that amount, twenty cents thereof was designated for the ordinary expenses of government, five cents for the use of the Sinking Fund, and twenty cents for the support of common schools. (Ref: Chapter 92, "Kentucky Revised Statutes," 1878, pg 709)

1876 (March 16)

An annual tax of one dollar per head on male dogs and three dollars per head for female dogs was ordered to be assessed and collected. The tax was to be paid by the owners or keepers of the dogs. All "housekeepers of the Commonwealth" were directed to furnish a statement of the number and sex of all dogs owned by him or her, or by any member of his or her family and also of all dogs kept on his or her premises by any person in his or her employ. The statement was given to the tax assessor. Penalties were imposed for failing to provide correct information. The assessor received five cents per each dog listed by him under the provisions of this Act, to be paid out of the funds arising from the imposed tax. If any person refused to pay the dog tax, the sheriff was ordered to sell the dog for taxes due. If no one purchased the dog at the tax sale, the sheriff was ordered to bid the said tax for the county then proceed to kill the dog. The sheriff received fifty cents per each dog so killed. This Act affected the counties of Owen, Carroll, Pendleton, Harrison, Boone, Bracken, Scott, Grant, Garrard, Livingston, Crittenden, Lyon, Marshall, Mason, Jefferson, Mercer, Christian, Calloway, Bell, Shelby, and Lincoln. The Act did not affect the existing law imposing a tax on dogs in the city of Lexington. The Act was in effect from its passage but it did not apply to the cities of Louisville or Covington. In Chapter 764 taxpayers were given the opportunity to pay the dog tax in wolf scalps (\$3.00), wildcat (\$2.00), and red or gray fox (\$1.50) provided the scalps were the result of a killing by the taxpayer's dogs as sworn, under oath, by the dogs' owner. The justice of the peace was then directed to give to the owner a certificate as to the number and character of such scalps, "which certificates shall be received by the collector of such taxes, at the rate and value specified, in payment thereof, and credit shall be given such collector for all such certificates." Punishments were ordered for all owners of dogs without collars identifying the owner's name. The provisions of Chapter 764 applied to the counties of Fayette, Bourbon, Clark, Montgomery, Marion, Washington, and Woodford. (Ref: Chapter 760 & Chapter 764, "Acts of the Kentucky General Assembly, Vol. II" 1876, pp 540-542 & 544-546) Note: On January 10, 1878, that portion of legislation in Chapter 764 affecting Marion and Washington counties was repealed. (Ref: Chapter 2, "Acts of the

Kentucky General Assembly, Vol. I," 1878, pg 2) All provisions of Chapter 764 were repealed on January 12, 1878. (Ref: Chapter 18, "Acts of the Kentucky General Assembly, Vol. I," 1878, pp 10-11) The provisions of Chapter 760 affecting Calloway, Marshall, Lyon, Bracken, Bell, Scott, Shelby, Owen, Christian, Hopkins, Butler, Edmonson, Carroll, Pendleton, Grant, Livingston, Crittenden, Montgomery, Clark, and Bourbon counties were repealed by a legislative Act approved January 19, 1878. (Ref: Chapter 44, "Acts of the Kentucky General Assembly, Vol. I," 1878, pg 31) Note: Other counties were removed from the levy and collection of the dog tax in subsequent legislation.

1878 (April 9)

This Act assessed an annual tax of fifty cents on each share of stock equal to one hundred dollars in any bank located within the limits of the Commonwealth, organized under the laws of the United States, usually denominated National Banks or on each one hundred dollars of stock therein owned by individuals, corporations, or societies. (Ref: Chapter 970, "Acts of the Kentucky General Assembly, Vol. I," 1878, pg 124)

1880 (April 2)

The legislature legalized the action of the Boyd County Court at the January 1880 Court of Levy at which time the county fixed the poll and ad valorem tax for 1880. The legislature also declared the Court of Levy could also assess an *ad valorem* tax for 1881 for no more than fifty cents per one hundred dollars of property liable to taxation for state revenue. "If said court shall levy a sum exceeding forty cents on the one hundred dollars, the poll tax shall be fixed at three dollars; if the tax shall be over thirty cents, and not over forty cents, the poll tax shall not be less than two dollars; if the tax shall be less than thirty cents, the poll tax shall not be less than one dollar." The Act was in effect from the date of passage. (Ref: Chapter 739, "Acts of the Kentucky General Assembly, Vol. II," 1880, pg 86)

Key Points to Remember

- Records in the county clerk's office may include election records, minute books, business licenses, and corporate articles of incorporation as well as deeds, marriages, marriage bonds, and settlement books.
- Legislative Acts are a gold mine of information for researchers studying the history of the Commonwealth. Many legislative Acts and resolutions are "for the benefit" of certain persons or city and county projects such as schools, bridges, turnpikes, and the county levy (tax).
- When researching "Acts of the Kentucky General Assembly," you will find an index in the front of each volume listing the legislative Acts in sequential order. A second index, labeled "Index to Public Acts & Resolutions," is usually near the back of the volume or at the conclusion of the public (or statewide) legislation. A third index entitled "Index to Local and Private Acts" is usually found at the conclusion of statewide legislation. Note: When two or more volumes are required for publishing "Public Acts & Resolutions," the "Local & Private Acts" are printed at the back of the last volume.

- When the legislature grants deferments for tax collection, reports for the specified years will be labeled as “missing” on tax list microfilm. Check later years for combined reports. For example, Clinton County tax reports for 1862, 1863, & 1864 should be included in 1868 due to the legislative deferment.
- Tax lists may indicate an individual was totally or partially exempted from tax collection. In some instances the tax lists abbreviate the word “exempt” as “ex, eon, or expt.” If a partial exemption was allowed, the tax assessor may include a notation such as “A. S. Clark, 30 acres of land valued at \$2000, *Exem \$2000,” but the remainder of Clark’s holdings were listed for taxation.
- Tax Lists may include more than one district in a county. (Once you have located an ancestor on the tax list, observe the handwriting of the tax commissioner. By following the handwriting through subsequent tax years, you’ll quickly find the district you are researching.)
- Names of Tax Commissioners, or other officers appointed to collect taxes, are included in the tax records, usually in the certification of listings at the close of their report.
- Legislation affects tax list headers—just as legislation affects today’s tax forms. Tax headers in 1867 will differ from tax headers in 1880.
- Tax Commissioners were listing properties for state taxation; the taxes were deposited in the state’s General Fund. This process allowed taxpayers to list lands they owned in other counties when they listed their property in their county of residence. If an individual “disappears” from a tax list for several years, check the other counties for which he reported land ownership. He may have relocated. Lands owned in multiple counties can also prove helpful when the taxpayer sells properties. When deeds are lost in a courthouse disaster, a researcher may find an ancestor selling other properties he owned by accessing the records of other counties in which he owned land. Finally, deeds may recite the grantor’s current residence, including out-of-state locations.
- Lands reported on tax lists may be leased or may be in the patenting process.
- Check all pages of the tax list report. You may find names of taxpayers inadvertently excluded from the alphabetical listing or names and addresses of blind children under 20 years of age in the final pages of the listing of taxpayers.
- The head-of-household is the person responsible for reporting taxable property. Usually that person is 21 years of age or older. If the head-of-household is between the ages of 18 and 21, the assessor usually writes “minor” beside the name. If there is no one 18 or older, there usually is a “power of attorney” or “agent” for the infant heirs of a deceased property owner.
- Properties owned by African-American taxpayers may be included in the tax assessor’s listing of all taxpayers and labeled “Free Black” or the properties may be included in a separate report. (African-Americans, aka “Free Blacks,” were included on tax lists decades before the Civil War.)
- Legislation described in this article is provided for historical research purposes. Check the Kentucky Revised Statutes for current laws affecting taxation and business licensing.