

| Rockingham County (VA) Tax and Fiscal Records |  |
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| Unit Summary                                  |  |
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| <b>Title</b>                                  | Rockingham County Tax and Fiscal Records   |
| <b>Collection Identifier</b>                  | Tfr  |
| <b>Inclusive Dates</b>                        | 1788-1878  |
| <b>Document Creator</b>                       | Rockingham County Circuit Court; County Treasurer; Commissioner of Revenue   |
| <b>Extent</b>                                 | 10 linear feet; 7 boxes; 21 Books  |
| <b>Language</b>                               | English  |
| <b>Location</b>                               | Rockingham County Circuit Court Archive  |
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| <b>Access and Restrictions</b>                | This work has been identified as being free of known restrictions under copyright law, including all related and neighboring rights  |
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| <b>Bio/Historical Note</b>                    | <p>Rockingham County was established in 1778 from land once incorporated under Augusta County, but assessing property for taxation has existed as a process since the 1600s. Beginning in the mid 17th century, local courts took over the responsibility of assessing property and land, but in 1786 the position of Commissioner of Revenue was established. Each year, the Commissioner assessed taxes, and then submitted copies to the Clerk of the court, which resulted in the many tax-related documents housed by the Circuit Court. It was also (and still remains) the duty of the Commissioner to administer business licenses to individuals, and once again, a certified copy was required to be filed with the Clerk of the court. The County Treasurer was tasked with recording all taxes collected, and in turn, provided a certified copy to the court. Many of the records in this group are created by the Commissioner of Revenue or County Treasure, but as copies to be maintained by the Circuit Court.</p> |
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| <b>Scope and Content</b>                      | <p>The follow record group consists of personal property tax books from 1788-1870, delinquent tax lists from 1870-1938, capitation tax records from 1904-1933, county treasure tax books from 1877-1931, sundry receipts, bills, and fines collected by the county, licenses issued, costs allowed by the courts of Rockingham County from 1816-1877, and records detailing taxes belonging to the commonwealth from 1870-1929. These records provide information of the wealth, economic activity, race, and occupations of my Rockingham County residents from the 18th-20th century.</p>  |

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|                  | There are nine series within this unit: Personal Property tax Lists, Delinquent Tax Lists, Capitation Tax Books, County Treasurer tax Books, Miscellaneous records, Claims Allowed, Fines Collected, Licences Granted, and Taxes Belonging to the Commonwealth. Within each series, the documents and books are arranged chronologically by calendar year. |               |
| Arrangement      |  |               |
|                  |  |               |
| Index Terms      |  |               |
| Geographic Name  | Local, Rockingham County (Va.)--History, Rockingham County (Va.)--Genealogy.   |               |
| Subject          | Tax administration and procedure--U.S. territories and possessions, tax assessment--Virginia, tax collection.  |               |
|                  |  |               |
| Archival History | The following records have been maintained continuously by the Circuit Court.  |               |
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| Contents         |  |               |
|                  |  |               |
| Series I         | Personal Property Tax Books  | Location      |
|                  |  |               |
| Box I            | 1788-1791  | C.005_002_002 |
| Box II           | 1794-1804  | C.005_002_002 |
| Box III          | 1805-1817  | C.005_002_002 |
| Box IV           | 1818-1823  | C.005_002_002 |
| Box V            | 1824-1837  | C.005_002_002 |
| Box VI           | 1838-1845  | C.005_002_003 |
|                  |  |               |
| Oversized        | 1870   | B.004_002_004 |
|                  |  |               |
| Series II        | Delinquent Tax Lists   | Location      |
|                  |  |               |
| Book I           | 1870-1874  | B.004_002_004 |
| Book II          | 1875-1879  | B.004_002_004 |
| Book III         | 1876-1919  | F.001_002_006 |
| Book IV          | 1880-1883  | B.004_002_004 |
| Book V           | 1918   | B.004_002_004 |
| Book VI          | 1920-1938  | F.001_002_007 |
|                  |  |               |
| Oversized        |  | Location      |
| Folder I         | 1875   | C.005_002_006 |
| Folder II        | 1876   | C.005_002_006 |
| Folder III       | 1877   | C.005_002_006 |
|                  |  |               |
| Series III       | Capitation Tax Books   | Location      |

|                  |   |                 |
|------------------|---|-----------------|
|                  |   |                 |
| <b>Book I</b>    | 1904-1906   | F.001_002_001   |
| <b>Book II</b>   | 1905-1913   | F.001_002_002   |
| <b>Book III</b>  | 1906-1913   | F.001_001_012   |
| <b>Book IV</b>   | 1913-1922   | F.001_002_003   |
| <b>Vol. 1</b>    | 1921-1933 Women                                       | F.001_002_004   |
| <b>Vol. 1</b>    | 1921-1933 Men   | F.001_002_005   |
| <b>Vol. II</b>   | 1921-1933 Women                                       | C.005_002_003   |
| <b>Vol. II</b>   | 1921-1933 Men   | C.005_002_003   |
|                  |   |                 |
| <b>Oversized</b> | <b>Folder Title</b>                                   | <b>Location</b> |
| <b>Folder I</b>  | List of Persons who paid capitation<br>1917,1918,1919 | C.005_002_006   |
|                  |   |                 |
| <b>Series IV</b> | <b>County Treasurer Tax Books</b>                     | <b>Location</b> |
|                  |   |                 |
| <b>Book I</b>    | 1877-1894   | C.005_002_003   |
| <b>Book II</b>   | 1927-1928   | C.005_002_003   |
| <b>Book III</b>  | 1930-1931   | C.005_002_003   |
|                  |   |                 |
| <b>Series V</b>  | <b>Miscellaneous</b>                                  | <b>Location</b> |
|                  |   |                 |
| <b>Oversized</b> | Erroneous Land Tax Assessment (1877                   | C.005_002_006   |
| <b>Book I</b>    | Tax Ledger (1870)                                     | F.001_002_009   |
| <b>Book I</b>    | Stonewall Ashby Tax Book (1922)                       | F.001_002_009   |
| <b>Book I</b>    | Uncollected Taxes and Fee (1873)                      | F.001_002_009   |
|                  |   |                 |
| <b>Series VI</b> | <b>Claims Allowed</b>                                 |                 |
|                  |   |                 |
| <b>Box No.</b>   | <b>Years</b>  | <b>Location</b> |
|                  |   |                 |
| <b>Box I</b>     | 1790-1820   | D.006_002_002   |
| <b>Box II</b>    | 1821-1822   | D.006_002_002   |
| <b>Box III</b>   | 1823-1825   | D.006_002_002   |
| <b>Box IV</b>    | 1826-1827   | D.006_002_002   |
| <b>Box V</b>     | 1828-1830   | D.006_002_002   |
| <b>Box VI</b>    | 1830-1831   | D.006_002_002   |
| <b>Box VII</b>   | 1832  | D.006_003_002   |
| <b>Box VIII</b>  | 1833  | D.006_003_002   |
| <b>Box IX</b>    | 1834-1838   | D.006_003_002   |
| <b>Box X</b>     | 1839  | D.006_003_002   |
| <b>Box XI</b>    | 1841-1842   | D.006_003_002   |
| <b>Box XII</b>   | 1842  | D.006_003_002   |

|                    |   |                 |
|--------------------|---|-----------------|
| <b>Box XIII</b>    | 1843  | D.006_001_003   |
| <b>Box XIV</b>     | 1843  | D.006_001_003   |
| <b>Box XV</b>      | 1844  | D.006_001_003   |
| <b>Box XVI</b>     | 1845  | D.006_001_003   |
| <b>Box XVII</b>    | 1846  | D.006_001_003   |
| <b>Box XVIII</b>   | 1847  | D.006_001_003   |
| <b>Box XIX</b>     | 1847  | D.006_003_003   |
| <b>Box XX</b>      | 1848-1850   | D.006_003_003   |
| <b>Box XXI</b>     | 1850  | D.006_003_003   |
| <b>Box XXII</b>    | 1851-1854   | D.006_003_003   |
| <b>Box XXIII</b>   | 1855-1856   | D.006_003_003   |
| <b>Box XXIV</b>    | 1856  | D.006_003_003   |
| <b>Box XXV</b>     | 1858  | D.006_001_004   |
| <b>Box XXVI</b>    | 1858  | D.006_001_004   |
| <b>Box XXVII</b>   | 1858  | D.006_001_004   |
| <b>Box XXVIII</b>  | 1859  | D.006_001_004   |
| <b>Box XXIX</b>    | 1900-1952   | D.006_001_004   |
|                    |   |                 |
| <b>Series VII</b>  | <b>Fines Collected</b>                                    |                 |
|                    |   |                 |
| <b>Year</b>        | <b>Folder Title</b>                                       | <b>Location</b> |
|                    |   |                 |
| <b>1914</b>        | Fines Collected-Received by Justices                      | C.005_001_002   |
| <b>1914</b>        | Fines Collected-Individuals fined by Court                | C.005_001_002   |
| <b>1928</b>        | Fines Collected-Orchard Levy                              | C.005_001_002   |
| <b>1930</b>        | Fines Collected-Orchard Levy                              | C.005_001_002   |
|                    |   |                 |
| <b>Series VIII</b> | <b>Licenses</b>   |                 |
|                    |   |                 |
| <b>Year</b>        | <b>Folder Title</b>                                       | <b>Location</b> |
|                    |   |                 |
| <b>1852</b>        | License for Private Entertainmt House                     | C.005_001_002   |
| <b>1852</b>        | Ordinary License  | C.005_001_002   |
| <b>1853</b>        | License for Private Entertainmt House (William Pickening) | C.005_001_002   |
| <b>1853</b>        | License for Private Entertainment House (James Funk)      | C.005_001_002   |
| <b>1861</b>        | Liquor License  | C.005_001_002   |
| <b>1877-1884</b>   | Register of Liquor Licenses Granted 1 of 2                | C.005_001_002   |
|                    | Register of Liquor Licenses Granted 2 of 2                | C.005_001_002   |
| <b>1890</b>        | Liquor License  | C.005_001_002   |

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|------------------|--|-----------------|
| <b>1916</b>      | Licenses Issued by Commissioner of<br>Revenue  | C.005_001_002   |
|                  |  |                 |
| <b>Series IX</b> | <b>Taxes Belonging to the<br/>Commonwealth</b> |                 |
|                  |  |                 |
| <b>Year</b>      | <b>Folder Title</b>                            | <b>Location</b> |
|                  |  |                 |
| <b>1922</b>      | Central District                               | C.005_001_002   |
| <b>1929</b>      | Ashby District                                 | C.005_001_002   |
|                  |  |                 |
|                  | <b>Book Volume</b>                             |                 |
| <b>1870</b>      | Vol. I   | F.001_002_008   |
| <b>1898-1902</b> | Vol. I   | F.001_002_008   |
| <b>1898-1902</b> | Vol. II  | F.001_002_008   |
| <b>1902-1905</b> | Vol. I   | F.001_002_008   |
| <b>1905-1910</b> | Vol. I.  | F.001_002_008   |
| <b>1911-1916</b> | Vol. I   | F.001_002_009   |
| <b>1922</b>      | Vol. I   | F.001_002_009   |









