

Local Finances a Century Ago

By C. B. ROSE, JR.

The Code of Virginia, 1860, Chapter LIII, provided that "as much of every county as is without the limits of a town that provides for its poor and keeps its streets in order shall be levied upon by the court of the county to raise the money with which the county is chargeable." Those levied upon, known as tithables, were all males over 16 years of age, and all female slaves over 16 years of age.

The County Court was required to meet in May or June of each year and "make up on its minutes an account of all sums lawfully chargeable on the county." The Commissioner of the Revenue was required to prepare a list of all tithables as of February 1 of each year (Ch. XXXV). It may be noted that those tithable by the State were defined differently than those subject to the local levy; the State list covered white males over 21 not exempt by reason of bodily infirmities, free negro males 21, and slaves over 12.

The County was responsible for a more limited area of expenditure than now. The Overseers of the Poor for the County outside of towns levied a special tax annually for welfare purposes. Expenditures on roads were met largely by the requirement that all males over 16 (but younger than 60) must work some time each year on the road, at the demand of the district Surveyor of the Roads or pay a penalty. The Surveyors were authorized to spend the money collected in penalties to hire labor and buy necessary supplies such as gravel and timber for bridges. Many of the County officials were not salaried but were compensated on a fee basis, supplemented in some cases by small payments from the State. The public school system was vestigial and existed only where the inhabitants voted to tax themselves for the purpose.

The Minute Book of the County Court of the County of Alexandria (Arlington) illustrates the process of laying the levy in 1851. The same process was used in later years, too, but the records for these levies are not available. The "Convention" referred to was that held to adopt a new Constitution for the State of Virginia in 1851.

June 23, 1851

The Court proceeded to lay the County levy when the whole County was made debtor—

To C. C. Bradley for expenses burying dead over whom Coroner held inquests -----	64.00
Anderson Hepburn—same service -----	5.00
W. L. Penn, Constable—summoning juries upon inquests -----	9.00
Mrs. Rebecca Higden making and putting down carpeting and matting at Court-house -----	10.50
Lucien Peyton coping assessors book for C. M. Cash -----	30.00
Levi Hindle—work on public buildings -----	42.61

R. A. Sinclair for keeping Convention polls ----- 5.00

166.11

And the Court not having time to complete the laying of the County levy, doth continue it until tomorrow.

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The Court continued to lay the County levy when the County was made debtor—

To amount levied yesterday and brought forward ----- 166.11
 F & M. Taylor for carpeting etc. and for Court-house & jail ----- 109.79
 Isaac Kell & Bro for repairs ----- 21.73
 W. T. Harper—keeping Convention polls ----- 4.00
 Wm. H. Minor—furniture for jail ----- 46.13
 Wm. W. Hoxton—services at inquests on dead bodies ----- 10.00

carried over ----- 357.76

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County levy continued

To amount brought over ----- 357.76
 John C. Parker for keeping Convention poll ----- 4.00
 J. M. Stewart carpeting for Court-house in 1849 ----- 17.50
 William Ward ----- 2.10
 Chr. Neale coroner ----- 10.00
 Wm. A. Wharton for taking down evidence in Commonwealth v. Crilley ----- 10.00
 John Williams, services at inquest for G. White ----- 5.00
 S. I. Saunders refreshments for commissioners at Convention election ----- 32.00
 C. W. Richardson & L. Madella whitewashing Court-house ----- 8.00
 James T. Ball Clerk at election ----- 2.00
 Edgar Snowden for public printing ----- 34.25
 F. M. Weedon for work on Court-house and jail ----- 21.12
 Charles Koonen for burying dead at inquest ----- 7.50
 Robert Ball to comms at Cross Roads ----- 5.00
 Bell & Entwisle for record books ----- 20.50
 James T. Ball Clerk at election ----- 2.00
 John J. Hall two dinners at Cross Roads (\$15 for F. L. Smith) for Comms ----- 24.00
 Isaac Kell & Bro for repairs on Court-house (to be paid when Court is satisfied with the job) ----- 100.00
 Samuel N. Chipley summoning juries attending inquests ----- 12.00
 John Shakes for brushes for C. H. ----- 1.25
 Clerk of the Circuit Court for stationery etc. ----- 25.00
 Clerk of the County Court for stationery etc. ----- 30.00
 Atto for the Commonwealth in this Court his salary ----- 300.00
 Clerk of this Court for public services ----- 100.00
 Jailor of this county for public services ----- 50.00
 Keeper of the Court-house his salary ----- 50.00
 Sheriff of this County for public services ----- 75.00
 Creighton & McNair ----- 1.23
 John Muir for keeping Convention poll ----- 5.00
 J. W. Nalls repair on public buildings ----- 18.60
 John Hart work at the jail ----- 65.25
 B. H. Berry's bill for office ----- 2.87½

1,298.93

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County levy continued

To George Boissart road bill ----- 251.69
 John Donaldson ----- 4.00

Samuel Birch -----	4.00
R. B. Alexander -----	3.00
Frances Swann -----	12.25
Thomas W. Swann -----	7.50
Francis Swann -----	2.62½
John Birch -----	9.50
E. Deeble -----	12.00
John Birch, Jr. -----	1.50
Samuel Birch -----	4.00
George Blish -----	3.00
Wm. E. Veitch -----	4.50
Thomas Birch -----	13.50
Henry Brown -----	8.15
Samuel Birch damages for road applied for by George Minor & ordered to be opened this day -----	145.00
Costs of application for said road -----	17.35
	<hr/>
	503.57
amount brought up -----	1,298.93
	<hr/>
	1,802.40
This sum fraction to pay for conn & delinquents -----	653.35
	<hr/>
	2,455.75
Cr. by 2,585 ¹ titheables at 95 cts. -----	2,455.75

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Ordered that the Sheriff of this County collect ninety five cents from each titheable therein, according to the book of the Commissioner of the revenue and pay the County levy aforesaid.

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(later on same page)

The following accounts were presented to the Court and ordered to be paid out of the fraction of the County levy for this year, to wit: an account of Chas. M. Castleman amounting to three dollars and an account of M. M. Lewis amounting to five dollars.

* * * *

In 1855, the detailed charges added up to \$4,782.47 to which was added a fraction of \$2,169.53 making a total of \$6,952.00 which meant \$2.00 each from 3,476 tithables.

In that same year the Court ordered a special levy in "the country part of the County" for the poor amounting to \$250.00 plus a fraction of \$61.25 or a total of \$311.25 which was 75 cents each from 415 tithables.

According to law, the Sheriff (and later the Collector) had to collect the sums due by October and subsequently make an accounting to the Court. He was liable for all amounts not collected. In 1852, for instance, when the detailed charges amounted to \$2,113.64, the sum of \$600.00 was deducted as a tax on the Sheriff because of amounts uncollected the year before. The "fraction" that year was \$575.11 and the total levy \$2,088.75 or 75¢ apiece for 2,785 tithables.

¹ There were 355 tithables in the country part of the County.