

Mississippi Department of Archives and History

Learning Lagniappe: Educator Extras

County Tax Rolls (Mississippi)

Series 1202: County Tax Rolls, 1818-1902

http://mdah.state.ms.us/arrec/digital_archives/taxrolls/

The series contains records of taxes assessed on personal property and land owned by residents of Mississippi counties. From 1818 until 1841 the personal property and land taxes were recorded in a combined roll. After 1841 the two were split into separate rolls. Types of personal property that were taxable changed several times during the time period covered by these tax rolls and included such categories as slaves, livestock, horses, carriages, musical instruments, watches, jewelry, guns, knives, cash, securities, clocks, bowling alleys, theatres, racetracks, and furniture. The images were created by FamilySearch onsite at the Mississippi Department of Archives and History in 2011.

Subjects that can be addressed within this Digital Archive:

Mississippi government, culture, economics, poverty, agriculture, ownership, slavery, emancipation, race, Civil War, and genealogy.

Suggested Classroom Activities:

Help students understand taxes and local government by creating a tax roll of objects in the classroom.

For more lessons and activities based on the Digital Archives and other collections visit the Classroom Materials page on our website at

<http://mdah.state.ms.us/new/learn/classroom-materials/lesson-plans-and-teaching-units/>

Teacher Discussion Guide

Use tax rolls from the MDAH Digital Archive entitled “County Tax Rolls, 1818-1902,” (found at http://mdah.state.ms.us/arrec/digital_archives/taxrolls/) to lead your class in a discussion analyzing the following images and topics:

1. Click “Browse Records by County.” Go to “All,” then select “1848-Land (form and instructions).” At the bottom of the page click on “next.” From the example form in the digital image have students pick out what types of land were taxed.

Land rolls list the value of land or acreage owned by the state and schools.

a. Click “Browse Records by County.” Go to “All,” then select “1848-Personal (form and instructions).” At the bottom of the page click on “next.” From the example form in the digital image have student pick out what types of items were taxed as personal property. Personal rolls list the value of movable property: money, bank stock, merchandise, pleasure carriages, watches, clocks, nine or ten pin alleys, theatres, race tracks, bowie knives, pistols, cattle, horses, pianos, bridges, ferries, jacks, and slaves.

b. Why do personal rolls list “nine or ten pin alleys,” “theaters” and “race tracks” as personal rolls and not land rolls? The contents of these businesses are moveable objects. When a business owner sells a building, he or she still owns moveable property, such as bowling pins at an alley, props and sets in a theater, or horses at race tracks.

2. Review and discuss the significance of the Emancipation Proclamation. https://www.archives.gov/exhibits/featured_documents/emancipation_proclamation/

a. Click “Browse Records by County.” Select “Simpson,” then “1864-Personal.” In the box at the bottom of the page, type “5” and hit enter. Use the blue plus sign to zoom into the right hand corner of the image. If the Emancipation went into effect on January 1, 1863, why are African Americans living in Simpson County still taxed as slaves in 1864? Even though the proclamation declared “that all persons held as slaves” within rebellious states “are, and henceforward shall be free,” implementation often did not occur until Union troops occupied an area. In 1864, Simpson County was still under Confederate control and African Americans were still taxed as slaves, not free citizens.

b. Click “Browse Records by County,” and pick another county from the list. Does this county have an 1864 personal tax roll? If so, does the roll list slaves? If not, why might this be? Union occupation of an area might have prevented the creation of some government records. The county may not have been created until after 1864, in which case you must check the records from a parent county instead. Lastly, some county courthouses suffered damages such as fires and flooding, therefore the records may not have survived.

3. Click “Browse Records by County,” then “Bolivar” and select “1868-Personal.” In the box at the bottom of the page type “14” and hit enter. Use the blue plus sign to zoom into the left side of the image. What do the “c” and “w” written in the second column tell us? How is this significant? The “c” and “w” after a name indicate if that person was “colored” (the common nineteenth-century term for African Americans) or “white.” This is an early example of segregation in the South after the Civil War.

a. What can we learn about life in Mississippi in 1868 from the tax roll? Overall, there are very few items taxed in Bolivar, meaning the county was very poor after the war because people did not have many taxable possessions. However, whites often owned more taxable items than emancipated slaves now living as freedmen.

4. How might these historical tax rolls be used today? Tax rolls provide valuable information on a range of topics including state politics, economics, land ownership, and family history. Genealogists use tax rolls to find family members, learn about family land and personal property ownership, and as a substitute for census records. Scholars can use historic tax rolls to study economic trends, government policies, slavery, county and state history, and culture.