

**STATE FREE NEGRO
CAPITATION TAX BOOKS
CHARLESTON,
SOUTH CAROLINA
ca. 1811-1860**

**Judith M. Brimelow
and
Michael E. Stevens**

**Columbia: South Carolina
Department of Archives and History**

Copyright © 1983 by
SOUTH CAROLINA DEPARTMENT OF ARCHIVES AND HISTORY
Printed in the United States of America

CONTENTS

Introduction	1
Contents of Rolls	9

INTRODUCTION

The twenty-nine books that are filmed here list the names of free blacks who resided in Charleston between approximately 1811 and 1860. These volumes do not constitute an unbroken set because only the books for ca. 1811, 1821–1823, 1826–1827, 1832–1846, 1848–1851, ca. 1852, 1855, 1857, and 1860 have been found. All the books list in alphabetical order the names of free black residents of the two city parishes of St. Philip's and St. Michael's. Most of the names are shown with an address, and the books for 1822 and 1823 list occupations. Notations that seem to refer to the tax status of individuals appear frequently alongside the names. Many of the twenty-nine books still have their original labels. Few of these labels are the same, and they carry various unspecific though descriptive phrases such as "Free Negro Book," "Free Coloured Book," or "Negroe Book." After 1849, the title on the label includes the name of Henry L. Pinckney, who was the tax collector for St. Philip's and St. Michael's parishes between 1845 and 1863. The 1844 volume has a penciled notation reading "Compt. Gen." that appears to be contemporary with the book and seems to support the thesis that these records were eventually passed on to the comptroller general. The 1860 volume is part of the Carter G. Woodson Collection at the Library of Congress, while the remaining twenty-eight volumes are in the South Carolina Archives. Nineteen of the volumes had been acquired by the Archives prior to 1951. The other nine books—those for the years 1826, 1838, 1841, 1848–1851, 1855, and 1857—were found by Dr. J. W. Babcock amid trash thrown out of the State House, were given by his widow to the University of South Carolina in 1932, and were transferred to the Archives from the South Caroliniana Library at the university in 1978.

Although these books have been used by scholars in the past, it was never clear who created the records or for what purpose. In the following paragraphs, it is argued that these records were created by the tax collector of the parishes of St. Philip's and St. Michael's to facilitate the collection of a state poll or capitation tax that was imposed on the free blacks of South Carolina between 1756 and 1865. By examining the history of the capitation tax and the tax collection system, it is also

possible to offer an explanation of how these books could have eventually come into the custody of the comptroller general.¹

In 1756, the General Assembly passed a law that included a levy on “all free Negros Mulattos and Mestizos who do not pay any other Part of the Taxes imposed by this Act.” The legislature reimposed this capitation tax each year in its annual supply bill. Over the years the age of those liable to be taxed varied, but in 1804 the taxable age was finally fixed at between fifteen and fifty. The amount of the tax also frequently varied until 1795 when it was set at two dollars per person. This rate remained in effect until 1857, with the exception of 1814 when the tax was set at three dollars. The tax rate was raised to two dollars and seventy-five cents in 1858 and to three dollars in fiscal 1860. It rose again to six dollars and seventy-five cents in 1863 and to ten dollars in 1864.

Several other changes were made in the tax law regarding the capitation tax during the more than one hundred years that it was collected. In 1786, a separate capitation tax was laid on free white males between the ages of twenty-one and fifty “who pay no other part of the taxes.” The tax on whites was lifted in 1788, but at the same time the capitation tax was extended to all free blacks in the liable age group, regardless of whether or not they paid other taxes. In 1809, a tax exemption was granted to individuals who could prove to the collector that they were “incapable, from maims or otherwise, of providing their livelihood.” This exclusion remained in force throughout the remainder of the period in which these taxes were collected. The tax was extended in 1855 to “Egyptians and Indians, (free Indians in amity with this government excepted),”² but this provision was lifted two years later. Thus, although the tax law changed between 1756 and 1865, only the free black population was subject to the capitation tax during most of this period.

¹ The city of Charleston also levied a capitation tax on free blacks and kept books similar to those filmed here. The Charleston Library Society has the city tax books for 1862 and 1863, while the city of Charleston’s Division of Archives and Records has the book for 1864. All three of these city tax books have been filmed by the Division of Archives and Records; a copy of this film is available at the South Carolina Archives.

² The term Egyptian may have referred to a small segment of the population who were of North African or Moorish descent.

The capitation tax was collected as part of the state's general tax, which was principally a levy on land and slaves. Responsibility for collecting these revenues was vested in the local tax inquirers, assessors, and collectors, and in carrying out their responsibilities, these officials maintained two important sets of records—individual returns and general returns.³

During the period in which the records filmed here were created, each person liable for a tax assessment was required to make two individual returns. The taxpayer listed his property and signed both copies of the return. Free blacks who were liable for the capitation tax also made individual returns, and, by order of the comptroller general, their names were listed in the back of the individual return book. The collector sent one set of the individual returns to the comptroller general and retained the other set for future use.⁴ After a tax assessment had been entered on each individual return, the collector copied all the returns onto the general return. He made two copies of the general return, one of which was sent to the comptroller general and the other to one of the state treasurers. Free blacks who were liable to pay a capitation tax were also listed in the back of these return books.⁵

³ The South Carolina Archives has both individual and general returns in its holdings. After 1865, the comptroller usually referred to the former as Tax Return Books and the latter as Tax Record Books. The Archives has adopted those titles for the two series. Detailed instructions from the comptroller general regarding these books are extant for some of the years after 1852. *See* Records of the Comptroller General, Directions to Tax Collectors, South Carolina Archives.

⁴ Only a relatively small number of pre-1865 individual returns have survived and are available in the South Carolina Archives. These include loose returns and return books from over thirty-five parishes and districts throughout the state dating from as early as 1818. Unfortunately, most of the parishes and districts are represented by return books for only one or two years. The loose tax returns, which for the most part date from 1824, are chiefly from the low country and include the only extant individual returns from St. Philip's and St. Michael's parishes. The names of free blacks residing in areas other than St. Philip's and St. Michael's parishes can be found in the return books and the loose returns.

⁵ As is the case with the individual returns, the Archives has only scattered copies of the general returns before 1865. These represent twenty parishes and districts and primarily date from the 1860s, although a handful of earlier returns also survive.

Only one pre-1865 general return has survived for the parishes of St. Philip and St. Michael. Curiously, this 1863 volume differs from the surviving individual and general returns of other parishes and districts in that the names of those blacks liable to pay the capitation tax are not listed in the book. Instead, there is an entry stating that \$7,539.75 was due from "1117 Free Persons of Color at \$6.75 per head, Capitation Book." This entry indicates that the collector was keeping a separate capitation tax return book for St. Philip's and St. Michael's parishes in 1863. If the collector followed the same record keeping practice in other years, this would explain the existence of the capitation tax books and how they could have come into the custody of the comptroller general. In brief, because of the large number of free blacks in Charleston, the capitation tax returns had to be recorded in a separate volume, rather than in the back of the individual and general return books as was done in other parts of the state.⁶ These "Free Negro" books, therefore, probably served as an appendix or supplement to the return books that were created by the collector of the parishes and that were later forwarded to the comptroller general.

Theoretically the collector should have made sets of these supplements for both his individual and general returns. If more than one set was created, only one survives, and it is not possible to say whether it supplemented the individual returns or the general returns. Some might object that the volumes filmed here cannot be individual returns because there are no signatures present, yet it is not clear whether free blacks were required to sign their capitation tax returns. Some collectors, especially in areas with a small free black population, obtained signatures in the individual return books, but this was not a universal practice. For instance, in 1860, the collector for Prince George's Parish, Winyaw, did not obtain any signatures on the capitation tax entries in the individual return book. Others might note that there are no tax assessments in these books, but because every individual paid the same tax, it would have been redundant for the collector to enter a figure. In any case, the question of whether the volumes are supplements to the individual or general returns is of only minor interest because the same information was provided in both records. If

⁶ The parishes of St. Philip's and St. Michael's contained half of the state's free black population during this period. For instance, the comptroller general's annual report for 1847 shows 1,283 free blacks who were liable to be taxed in these two parishes and 1,261 free blacks in the other forty-four parishes and districts in the state.

the books were supplements to the general returns, they might have been sent on to the treasurer of the lower division, but the penciled notation in the 1844 volume referring to the comptroller general and the fact that he was supposed to receive a copy of all individual and general returns suggests that the volumes went to that office.

While the provenance of the books remains less than certain, it is possible to show how the books were used by tax officials. The sheriff's execution records for St. Philip's and St. Michael's parishes, which are available for many of the years represented by the capitation books, provide some clues. Furthermore, because the capitation books that were compiled between 1834 and 1840 have extremely detailed notations, it is possible to use them in conjunction with a book that was compiled to keep track of tax arrears for those years. Finally, the capitation books alone offer clues to their use and to the meaning of the notations and numbering systems that were used in most of them.

Besides listing names and addresses, the books contain various other notations such as "dead," "overage," "insane," "idiot," "sick," "crippled," "left the state," "banished," "Indian," "proved a slave," or "twice returned." The earliest of the books has a note to the left of each name saying either "paid" or "E." Because the books apparently were used to record which individuals had made their tax returns, they would have been useful for the collection of delinquent taxes. Although it was the duty of the sheriffs and constables to collect delinquent revenues, they could not act until the collectors gave them warrants or tax executions against delinquent taxpayers. The collectors prepared a warrant called a single execution against each individual who had made a tax return but had failed to pay his or her taxes. A double execution, which required the payment of twice the normal tax, was prepared against each individual who had failed to submit a tax return. In order to determine from one year to the next who had or had not made a return, the collectors needed lists of eligible taxpayers. The records filmed here would have provided collectors and other tax officials with exactly such information.

All but seven of the capitation tax books—those for ca. 1811, 1822, 1849, 1851, ca. 1852, 1855, and 1860—show check marks by the taxpayers' names. In some of the books there is one column of check marks, while in others there are two. Except for the checks in the books for 1848, 1850, and 1857, all the marks seem to have been used for a similar purpose. When the check marks in a book are matched with entries in the previous year's book, with entries in the following year's book, and with entries in the sheriff's records, it appears that the marks

were used to show either that a return had been made for the previous year, or that a return was made for the following year, or both.

Eleven books have only one column of check marks, and in those eleven the function of the one column varied. In 1823, it was used to show that a return had been made in the previous year; in 1821, 1827, 1832-1834, and 1842-1846, it was used to show that a return had been made in the following year. In the books that have two columns of check marks, one of the columns seems to have been used to check off names from the previous year's returns and the other to have been used to check off names from the following year's returns. For example, in the book for 1835, which has two columns of check marks, most of the names have checks both to their right and to their left. There are no checks at all, however, on either side of the name Ellenor Allen. A glance at the capitation books for 1834 and 1836 shows that Ellenor Allen is absent from the listings. Another free black woman, Louisa McVicar, is listed in the capitation book for 1835 with a check mark to the left of her name and a blank to the right. The capitation book for 1834 reveals that Louisa McVicar is not listed among those who made a return that year, yet her name is entered in the capitation book for 1836. Similarly, Jane Nicholson is listed with a mark to the right of her name, but none to the left. The capitation book for 1834 shows that Jane Nicholson made her return that year, but she is not listed in the capitation book for 1836. This suggests that in the book for 1835, the check marks to the left of each name indicated that a return had been made in 1836, while the marks to the right note whether a return had been made in 1834.

A careful study of all the capitation tax books reveals that the meaning of the notations as they apply to these few examples can be applied to the notations by most of the other names as well. There are, of course, some exceptions to the rule. Sometimes there is no check mark by a name, yet no apparent reason for its absence. Because this applies to only a few cases, it may be assumed either that some clerical errors were made in checking names or that although the individuals concerned had presented affidavits excusing them from making their returns, notations to record the exemptions were not made in the capitation books. Check marks were used in some of the capitation books that were compiled after 1846, but their meaning is not clear. Other notations in these same post-1846 books, however, such as "returned twice," "disabled," or "overage," make it clear that while the use of the check marks may have changed, the books themselves were still being kept to check on the status of all individuals who were required to pay the capitation tax. Thus, despite these variations, it seems likely

that the capitation books were used to compare the listings for a given year with those for the previous and following years and to make notations about individuals whose tax payments were in arrears. In short, they provided a long-term, bird's-eye-view of the tax status of all individuals who were required to pay the capitation tax.

Besides the patterns of use that have emerged from an analysis of the check marks that appear in these capitation books, other patterns have emerged as well. Each book lists in alphabetical order the names of the persons who were liable for the capitation tax, and beside each name in all but the earliest book there is a number. Until the 1850s, the numbers were entered in an order that followed the alphabetical sequence in the books. For example, the first entry in the book under the letter "A" was given the number "1," the entry after that was given the number "2," and so on. There are also some names that have been listed at the end of a letter with numbers that are both out of sequence and higher than the numbers within the sequence, and it seems that these higher numbers might have been assigned to late returns. For example, in the capitation book for 1832, where most of the names that are entered under the letter "G" fall into a numbering sequence that runs from 224 to 250, the name of Eupheme Guerin was entered at the end of the "Gs" and was assigned the number 717. A notation alongside the name saying that this was a "late return" explains the break in the numbering sequence. After 1851 the numbering system was changed. Instead of using a system that followed the alphabetical sequence, the new system was arbitrary in terms of alphabetization. For instance, in the book for 1855, the first entry under "A" was numbered 449, the second entry was numbered 12, while the third entry was numbered 525. Under this new system, it is possible that the number indicates the order in which the returns were made.

Although only eighteen of the twenty-nine capitation books filmed still carry their original labels, it has been possible, using information taken from the books as well as information taken from the sheriff's records, to assign a date to those books that no longer have their original labels. Of the eleven books that are undated, only two cannot be given a precise date. The one that has been dated ca. 1811 could just as easily be given a date for any one of the years between 1811 and 1815 or for the year 1817. The book dated ca. 1852 could actually be any of the missing books for the years of 1852, 1853, or 1854. A roll note has been prepared and is filmed at the beginning of each capitation book to explain just how each book has been dated. It also gives a brief description of how the notations in each book seem to work.

CONTENTS OF ROLLS

	Counter Number
Roll 1. Capitation Tax Book	
ca. 1811	8
1821	32
1822	68
1823	106
1826	143
1827	177
1832	213
1833	251
1834	288
1835	325
1836	362
1837	396
1838	436
1839	477
1840	522
 Roll 2. Capitation Tax Book	
1841	8
1842	50
1843	96
1844	138
1845	190
1846	237
1848	283
1849	325
1850	369
1851	414
ca. 1852	479
1855	539
1857	614
1860	681

SOUTH CAROLINA ARCHIVES MICROCOPIES

- Microcopy Number 1: Records in the British Public Record Office Relating to South Carolina, 1663-1782; includes index. 12 rolls.
With a printed introduction.
- Microcopy Number 2: United States Census. Original Agriculture, Industry, Social Statistics, and Mortality Schedules for South Carolina, 1850-1880. 22 rolls.
With a printed introduction.
- Microcopy Number 3: Records of the Public Treasurers of South Carolina, 1725-1776. 2 rolls.
With a printed introduction and tables.
- Microcopy Number 4: Records of the South Carolina Treasury, 1775-1780. 6 rolls.
With a printed introduction.
- Microcopy Number 5: South Carolina Treasury Ledgers and Journals, 1783-1791. 4 rolls.
With a printed introduction and index.
- Microcopy Number 6: Duties on Trade at Charleston, 1784-1789. 1 roll.
With a printed introduction and tables.
- Microcopy Number 7: South Carolina Treasury Ledgers and Journals, 1791-1865. 12 rolls.
With a printed introduction.
- Microcopy Number 8: Accounts Audited of Claims Growing Out of the Revolution in South Carolina; includes index. 165 rolls.
With a printed introduction.
- Microcopy Number 9: South Carolina Will Transcripts, 1782-1868; includes index. 31 rolls.
With a printed introduction.

Microcopy Number 10: South Carolina State Plats, Charleston Series, 1784-1860; Columbia Series, 1796-1868. 30 rolls.

With a printed introduction and a computer output microfilm index.

Microcopy Number 11: State Free Negro Capitation Tax Books, Charleston, South Carolina, ca. 1811-1860. 2 rolls.

With a printed introduction.

Prices are available on request. Introductory pamphlets to microcopies are available at a price of \$2.00 each. Address inquiries to:

South Carolina Department of Archives and History
P.O. Box 11,669, Capitol Station
Columbia, South Carolina 29211

The Department of Archives and History also publishes printed editions of colonial and state records. These volumes include the journals of the Commons House of Assembly and the journals of the House of Representatives. A price list is available on request.

