

Why Tax Digests Are So Important to Genealogy Research

By Jeannette Holland Austin

All tax digests should be studied for the supposed time period that the ancestors where in the county. What that does is prove the residence for a specified era. The tax digests are not alphabetical, so we have to thumb through all of the pages to find anything. However, at some point, people moved on.

What the genealogist must do is ascertain how long they were in the county, the neighbors, tracts of land, water courses, and so on. Then get out a map and determine the probable roads into another region of the country.

All tax digests lists persons who have defaulted on their taxes, usually found as the last page of each district. The default list does not necessarily reflect persons who refused to pay their property taxes. Rather, from the genealogist's point of view it lends itself more as a report of those who have either died or removed to another county.

If the date is close to a mortality census (every 10 years), you can look there. Otherwise, if the person is old enough to have died, then searching the local cemeteries in the area is indicated. In the case of Georgia residents, there were many land lotteries, beginning in 1801 and going to 1832, so this is a good source to check. People were on the go. After the 1832 gold lottery in Georgia, people were moving westward in the state and into Alabama and Mississippi.

This same type of trend follows in all of the original thirteen states. What I usually do is read every page of the county tax digest where my ancestor resided, recording the description of acreage, number of acres, names of neighbors, waterways, district, etc. (whatever the tax digest provides) for each year, then trace that same acreage forward. This information provides

a time-line for when he resided in the county.

When his name no longer appears, I search the default list. As I said, people were on the move. A sensible place to search next is the adjoining counties because the old parent county lines changed with the ascent of the formation of new counties. Next, I look at marriages with that surname.

This also gives me a time-line of the marriages of the sons and daughters as well as an idea of whether or not any members of the family were still around. If there was a ten or twenty year gap, say, that means that the older generation has either died or moved away. Of course, a thorough search of the deed records tells a better story, but there may be little or nothing there.