



Early Kentucky Tax Records

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Among the many historic documents that were lost when the British burned the Capitol in Washington during the War of 1812 were the first two censuses of Kentucky, the earliest one compiled while Kentucky was still a part of Virginia. Owing to the destruction of these census records, genealogists doing research in Kentucky have been obliged to reconstruct the lost data from a number of related records, particularly tax records. Those printed here represent all the tax lists ever published in *The Register of the Kentucky Historical Society* and are among the earliest Kentucky tax records in existence.

In a few cases these tax records date from a period either immediately before or after the 1790 and 1800 enumerations, and show, by comparison with the reconstructed census records for 1790 and 1800, published by Charles B. Heinemann and G. Glenn Clift respectively, the movement of early Kentuckians from one county to another. In other cases the records serve both as an adjunct and a corrective to the Heinemann and Clift works, though the vast majority of these tax lists--giving the names of about 12,000 taxpayers, their counties of residence, and the number of persons and chattels attached to their households--do not appear in either work. The consolidation and reprinting of these tax lists will not only assure their continued survival but, owing to the scarcity of the *Register* itself, will afford the researcher access to materials otherwise well out of his reach. Tax records included in this work, showing county and date of assessment, are as follows: Campbell County (1795), Christian County (1799-1800), Fayette County (1788), Floyd County (1790), Franklin County (1795), Hart County (1819), Henderson County (1799), Jefferson County (1789), Knox County (1800), Lincoln County (1789), Logan County (1795), Madison County (1788, 1792), Mercer County (1789, 1795), Montgomery County (1797), Nelson County (1792), Shelby County (1795), Washington County (1792), and Wayne County (1801).

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