

**Roanoke Public Libraries  
Virginia Room  
Giles County Tithe Books**

**Collection Description:**

**Repository:** Roanoke Public Libraries, Virginia Room

**Title:** Giles County Tithe Books

**Physical Characteristics:** 1 document storage case

**Donated by:** unknown

**Arrangement:** Documents are arranged chronologically.

**Creator:** Giles County Commissioner of the Revenue

**Reproduction Restrictions:** No known restrictions on publication. Virginia Room copy fees apply.

**Processor:** Alicia R. Sell, 29 January 2006

**Historical Note:**

Giles County, Virginia was formed in 1806 from portions of Montgomery, Monroe, and Tazewell Counties. Additional portions of Wythe (1808), Tazewell (1826 and 1836), Monroe (West Virginia) (1829), Mercer (West Virginia) (1841) and Craig (1858) counties were later added to Giles County.

Sections of the county later broke off to form parts of Logan (1824), Mercer (1837), and Bland (1861) Counties. Present day Giles County is located in southwestern Virginia, bordering West Virginia.

**Scope and Content:**

Tithe books for Giles County cover the time period of 1820-1845. The books were entitled "Tithe book" or "List of taxable property" or "List of Revenue." Tithes were small taxes or assessments that were collected annually by the Commissioner of the Revenue. Each book lists the names of males chargeable with a property tax. Categories include number of white males above 16 years; blacks above 12 years; blacks above 16 years; horses, mares and colts; free Negroes and mulattoes (not a category in 1820); stud horses; rates of covering by the season; and the sum total of the taxes.

The tithe books for 1820, 1821 and 1833 included lists of merchants, taverns, ordinaries (inn serving alcoholic beverages), stores, and houses of private entertainment<sup>1</sup> that received licenses. The 1820 and 1823 tithe books include separate lists of free negroes and mulattoes.

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<sup>1</sup> A license for a house of private entertainment was issued to "any person who shall, for a time not exceeding one month, if within, or not exceeding one week, if without a city or town, furnish for compensation lodging or diet to one boarding at his house, or provender for a horse feeding his stable or on his land, except as aforesaid, shall, if he be not the keeper of an ordinary, according to the preceding section, be deemed to keep a house of private entertainment, unless the place of furnishing the same, when without a city or town, be more than eight hundred yards from a public road or highway." From the Code of Virginia, 1860, Title 28, Chapter XCVI (pages 489-490).

The 1845 list of revenue is similar to the tithe books because it contains lists of males chargeable with revenue, but does not list individual tax categories.

Records are arranged chronologically for the following years: 1820, 1821, 1823, 1824, 1833, 1840-1842, 1845.

Tithe Books for Giles County is a series within the Giles County Records. Other series in this record group include Poll Books (1807-1923) and Land Tax Records (1823-1825, 1833).

**Container List:**

**Box 1 of 1**

Folder 1: 1820 Tithe book

Commissioner of the Revenue: Elijah Peters

Folder 2: 1821 Tithe book

Commissioner of the Revenue: Isaac Chapman

Folder 3: 1823 Tithe book

Commissioner of the Revenue: Elijah Peters

Folder 4: 1824 Tithe book

Commissioner of the Revenue: Elijah Peters

Folder 5: 1833 Tithe book

Commissioner of the Revenue: Landon Duncan (2 copies)

Folder 6: 1840 List of taxable property

Commissioner of the Revenue: Landon Duncan

Folder 7: 1841 List of taxable property

Commissioner of the Revenue: Landon Duncan

Folder 8: 1842 List of taxable property

Commissioner of the Revenue: Landon Duncan

Folder 9: 1845 List of revenue (2 copies)