



State of Tennessee  
Department of State  
**Tennessee State Library and Archives**  
403 Seventh Avenue North  
Nashville, Tennessee 37243-0312

**U.S. DIRECT TAX COMMISSION  
RECORDS  
1862-1896**

**RECORD GROUP 41**

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## SCOPE AND CONTENT

Director or appointed property taxation was enacted by the federal government in order to finance the Civil War, and the basic enabling legislation was known as the Act of August 5, 1861. Ample precedent is found in earlier tax measures and a brief summary is provided from *Taxation in the United States Under the Internal Revenue System*, by Frederic C. Howe.

Property taxation and delinquent tax sales provided an unpopular base for the legal divestiture of urban and rural landowners across the nation, and in the South, in particular, during the social and economic climate of Reconstruction. Collection was difficult and extensions were granted until the growing federal surplus provided the politically expedient and equitable solution to rescind the unpaid portions and to refund the remainder.

The records comprising this record group are filed as the Direct Tax Commission. This Commission was created by Chapter 85, Acts of 1891 in order to determine legitimate claimants. U.S. Treasury Department records were copied showing name of owner, claimant, acres, land value, date of original payment and date refunded, penalty and interest fees. Some land was sold for nonpayment, and other owners died and claimants were to be established in many instances.

Volume 9 has two letters pasted to the front cover, one by former Governor Isham G. Harris and the other by Attorney General G.W. Pickel, and both are dated 1893. The back cover contains a newspaper clipping reporting correspondence between the Secretary of State, W.S. Morgan, and Capt. J.M. Hickey, an individual involved with copying the books from U.S. Treasury Department records.

Other information on the apportioned property tax can be found in the governors' papers under the heading "U.S. Direct Tax." The commission reported to the 49<sup>th</sup> General Assembly and no other action is recorded in the public acts.

## CONTAINER LIST

### **Volume 1**

Bradley, Cheatham, Davidson, DeKalb, Dickson, Franklin, Hardin, Henry, Jefferson, Lincoln, Marion, Maury, McMinn, Perry, Roane, Robertson, Rutherford, Smith, Stewart, Sumner, Warren, Williamson counties

Paid 1865-1866  
Refunded 1895-1897

### **Volume 2**

Bradley, Cheatham, DeKalb, Dickson, Franklin, Hardin, Henry, Jefferson, Lincoln counties

Paid 1865-1866  
Refunded 1891-1892

### **Volume 3**

Davidson County

Paid 1865  
Refunded 1891-1893

### **Volume 4**

Madison, Maury, McMinn, Perry, Roane, Robertson counties

Paid 1865  
Refunded 1891-1892

### **Volume 5**

Rutherford, Smith, Stewart, Sumner, Warren, Williamson, Wilson counties

Paid 1865  
Refunded 1891-1893

### **Volume 6**

Shelby County 5, 6, 8, 14, 15 Civil Districts

Paid 1863-1865  
Refunded 1891-1893

### **Volume 7**

Shelby County 1, 4, 5, 7, 8, 9, 11, 13, 14, 15 Civil Districts

Paid 1864-1865  
Refunded 1895-1896

### **Volume 8**

Shelby County 5, 14 Civil Districts Penalty, Interest, Surplus Proceeds and Purchase Money

Paid 1864  
Refunded 1892-1893

### **Volume 9**

Shelby County 5, 14 Civil Districts Penalty, Interest, Surplus Proceeds and Purchase Money

Paid 1864  
Refunded 1892-1893

### **Volume 10**

Claimants (all counties)

1891

### **Volume 11**

Claimants (all counties)

1893-1896