



State of Tennessee  
Department of State  
**Tennessee State Library and Archives**  
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Nashville, Tennessee 37219

**TENNESSEE  
COMPTROLLER OF THE TREASURY  
RECORDS AND EARLY COUNTY TAX LISTS, 1796-1924  
RECORD GROUP 61**

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September 2022

## SCOPE AND CONTENT

Authorized by Tennessee's revised constitution of 1834, the General Assembly formally created the Office of the Comptroller on January 23, 1836 as a legislative instrument for monitoring the expenditures and operations of the executive branch of state government. The agency's routine responsibilities include the auditing of state, county, and local government's revenue and expenses, and it participates on a continuous basis in the financial and administrative conduct of government.

Comptroller records in this group—including tax revenues, correspondence, warrants, accounts, receipts, reports to the legislature, ledgers, cash books and bond coupons—range from the agency's creation in 1836 to 1921, although most are quite fragmentary and represent only scattered periods of time. Located in Boxes 1-23 and Volumes 1-19a, these records document in both numerical and verbal form the details of the Comptroller's official duties. They also reflect the agency's evolution and increasing responsibilities through more than six decades of radical political and economic change.

Most of the correspondence included here passed between the Comptroller and various county officials charged with collecting and reporting revenue. Each letterbook (pressed-letter copies of outgoing letters), outgoing correspondence book, and incoming letterbook includes a name index. While routine correspondence—such as requests for or acknowledgements of reports, warrants and receipts—is not indexed, a subject index appears for both incoming and outgoing mail of a non-routine nature. Topics indexed are those which clarify or illustrate agency policies and procedures, or which reflect the agency's adaptation to historical and economic change. Additionally, a brief synopsis of some topics exists to assist the researcher.

The account books itemize the revenues of the state and the expenses of each state office, thus illustrating the financial commitments and the scope of state government at various times. The biennial reports show the sources from which the state received its revenues (including types of property on which taxes were levied), the purpose to which revenues were assigned (including such exotic ones as a bounty on domestic silk production) and the significant gaps in wealth from East to Middle to West Tennessee. The tax aggregates (reports on the county clerks dividing the county into districts and listing the number and value of enslaved persons, horses and cattle, and other agricultural resources) also provide valuable statistical data. Volume 19a, a Comptroller's ledger for the years 1919-1921, is the only post-1900 material in Record Group 61.

The early Tennessee county tax lists span the years 1796-1861 and enumerate taxable property and poll taxes. Because many counties did not consistently save their lists, this collection is fragmentary, and some original lists exist in other collections of county records. Volumes 20-48 each contain tax lists for multiple counties for single years from 1836-1839. Volumes 49-63 hold multiple tax lists for various counties and various years from 1796-1861.

Boxes 24 through 36 are a later addition covering the years 1847 to 1924 and consisting of tax aggregate reports, correspondences, revenue reports from the office of the secretary of state under Secretary John Watson Morton and Secretary Hallum W. Goodloe, circuit and chancery court revenue reports, Shelby County tax lists, bills of sale, financial condition reports for numerous insurance companies, and other financial records concerning county governments across Tennessee. The tax aggregate reports divide each county into separate districts listing the number and monetary value of enslaved persons as well as land, cattle, and other agricultural resources. These reports experienced a significant change from the antebellum years to the 20th century. The years prior to the Civil War (1834-1861), the reports have a strong emphasis on documenting the number and prices of enslaved persons in each county. The post-Civil War era reports focus primarily on recording the number of acres and value of land in the corresponding county.

The correspondences in this collection were exchanged between the Comptroller of the Treasury and various county officials tasked with collecting and reporting the revenue in their county. In addition, this collection holds late 19th century bills of sale records that report the land sold for taxes in Tennessee as well as land that was bought and sold in White County. In 1867, various insurance companies produced condition surveys which reported their assets, liabilities, and revenues so the Comptroller could assess their financial condition. Further, the circuit and chancery court revenue reports documents valuable information regarding the financial activities and revenue generated from each county across Tennessee.

## **TENNESSEE'S FINANCIAL STRAITS**

Between 1836 and 1900, Tennessee experienced two periods of severe financial distress, which are reflected in the correspondence included in this record group.

The state confronted increasing financial obligations after the Civil War. In the late 1860s for example, under the dynamic and extravagant leadership of the Republicans, the state committed itself to long-term sponsorship of the railroads. At the same time, because the value of taxable property in the state had decreased by about one-third during the Civil War, revenues fell off sharply. It fell to the lot of the Comptroller, as watchdog of the public funds, to reconcile diminishing revenues with increasing demands. Unfortunately, no outgoing correspondence survives for these years, but the incoming letters include many from bankers (especially New York) with whom the Comptroller was working in efforts to bolster the state's sagging credit, make interest payments on state bonds, etc.

In 1893, because of the national economic disaster of that year, Tennessee endured a financial crisis of equal intensity but shorter duration. Revenue collections dropped as taxpayers defaulted, and the Comptroller agonized over the fate of state monies deposited in tottering banks. In this instance, no incoming correspondence remains, but the letterbooks detail the Comptroller's concern and his efforts to manage the situation. They indicate also that Tennessee's problem in 1893 was essentially a fairly superficial "cash-flow" problem, whereas the hard times of the 1860s resulted from fundamental mismanagement.

## **PARTISANSHIP AND PATRONAGE**

The Comptroller's position was a political one, in which partisanship and patronage played important roles. The incumbent must rely on the good will of the legislature for appointment and reappointment and, in turn, has the disposition of certain non-elective county posts, most lucrative and most sought-after of which was that of back tax attorney.

Unfortunately, few pieces of incoming correspondence reflect these elements of partisanship and patronage. The letterbooks do, however, especially those of James N. Harris, who occupied the office in the 1890s. Possibly Harris was more relaxed than some of his predecessors about committing to paper the political aspects of the job, or perhaps he was just more conscientious about retaining copies of all correspondence leaving his office. Also, the political nature of the office became more obvious and more urgent as division and dissension eroded Democratic Party loyalty during the mid-1890s and as the economic depression of the period made the Comptroller's lot far from a happy one.

## **BANKING IN TENNESSEE**

The Comptroller's power over Tennessee's banks increased throughout the nineteenth century. For one thing, banks were subject to taxation, as was every other business. For another, they were subject to regulation by the legislature. Essentially, as in other responsibilities, the Comptroller was the delegated agent of the legislature in its relations with banks. In 1858, for example, Tennessee's General Assembly required the resumption of specie payments by the state's banks; under the terms of the legislation, the Comptroller directed the banks' statements of compliance. Many such statements exist in the correspondence of the agency. (Other examples can be found in records in Series II, Banks, which show, among other things, that one of the Comptroller's responsibilities was to witness the burning of retired bank notes.) Finally, although legislation prescribed the procedure by which banks qualified as depositories of state funds (which all banks were eager to do), the Comptroller exerted considerable influence over the actual deposits.

## **TENNESSEE PRISONS**

The letterbooks for 1893 and 1894 reflect the swelling controversy over the state's prisons and especially over the leasing to industry of convict labor, which had begun soon after the Civil War. Although the outcry—and the legislative investigations—focused on allegedly inhumane conditions, the motivation was political. Operation of the prison system by political appointees led to its politicization. Letterbook 7-2, covering the year of 1894, shows the extent to which guards in the prison system were politically appointments.

## **EARLY TENNESSEE COUNTY TAX LISTS**

The early Tennessee county tax lists span the years 1796-1861. The county clerks created the lists annually and they provide important details about the lives of people in the years between the decennial censuses. The State Treasurer transferred the responsibility for collecting taxes to the Office of the Comptroller upon its creation in 1836. County clerks produced tax lists to enumerate the taxable property in each county under the names of the property owners. Because the Legislature annually determined taxation rates and the property to be taxed, the information on taxable property provided in the lists can vary from year to year. Generally, the lists divide the counties into civil districts and provide the names of property owners, the amount of land owned in acres, the number of lots owned, the value of the land, and the number of dwellings and outbuildings.

The state also collected poll taxes, and lists provide aggregate numbers of "white polls" and "black polls." White polls designate the number of voting-age white men between twenty-one and fifty years of age. "Black polls" or "slave polls" list the number

of enslaved persons between the ages of twelve and fifty subject to taxation. Additionally, some lists include information about stud horses, livestock, farm equipment, and carriages. School lands designate the amount of land appropriated for schools, which was tax exempt.

It is important to note that various citizens were exempt from taxation throughout early Tennessee history. For example, the legislature relieved constables from paying poll taxes until 1831 and therefore they may not appear on tax lists before then. Additionally, ministers, wounded veterans, and people with certain disabilities were all exempt in various years. For a guide on the different types of taxes collected throughout early Tennessee history, see "Taxation in Tennessee: 1796-1899" on our website:

<https://sos.tn.gov/tsla/guides/county-and-municipal-records-at-the-library-archives#1796>

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- Bass, John M.—Nashville—12/7/73 (President, Union Bank of Tennessee)  
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- Baxter, Nathaniel—Columbia—8/29/45 (Attorney General)  
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- Belcher, E.R.—Belivar—9/6/38  
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- Bentley, L. William—Lawrenceburg—6/19/61  
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- Blanton, H.T.—Paris, Tennessee—3/1/72  
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- Boon, L.W.—Jackson—3/4/72  
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- Boyd, B.B.—Cave, Tennessee—3/5/71  
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- Britten, D.R.—Greeneville—3/6/72  
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Britton, D.R.–Greeneville–3/26/72  
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Brown, Joseph–Morristown–3/6/72  
Questions about teachers' pay?

Browne, William M.–1871–Fragment of Letter  
Arguing over tax provisions as they apply to Carolina Life Insurance Company.

Bullock, A.H.–Blountville–3/14/72  
Asking about issuance of pay warrants.

Bullock, A.H.–Blountville–3/20/72  
Request for pay warrant.

Bullock, A.H.–Blountville–3/20/72  
Requests papers for receiving back taxes to redeem land.

Calhoun, P.C.–New York–12/24/67 (President Fourth National Bank)  
Explaining that state must place funds with bank to meet interest payment due 1/1/68. Polite but firm.

Calhoun, P.C.–New York–1/11/68 (President Fourth National Bank)  
Reporting payments by bank out of state fund.

Calhoun, P.C.–New York–1/14/68 (President Fourth National Bank)  
Discussing terrible condition of state's finances-amount in deposit less than half that required to meet current obligations. Bank will advance necessary amount for ½% interest, later upped to 1%.

Calhoun, P.C.–New York–1/29/68 (President Fourth National Bank)  
Reporting interest paid on Tennessee coupons-state's bonds drawn in addition to money already credited as loan-state's bonds will be strengthened by improvements in payment promptness also bonds being depressed by RR companies offering more than market can handle "Tennessee cannot afford a further increase of her debt."

Calhoun, P.C.–New York–6/6/68 (President Fourth National Bank)  
Urging necessity of making financial arrangements to meet July interest payments.

Calhoun, P.C.–New York–10/6/68 (President Fourth National Bank)  
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Calhoun, P.C.–New York–10/7/68 (President Fourth National Bank)  
Recounting coupons paid out to state funds-urging haste on new bond issue to raise funds to meet demands through Fourth National.

Calhoun, P.C.–New York–10/8/68 (President Fourth National Bank)  
Discussing interest on state debt to bank and bonds maturing and past due.

Calhoun, P.C.–New York–11/2/68 (President Fourth National Bank)  
Reporting amount paid by bank on Tennessee coupons-discussing coupons held by certain individual-bank has declined to pay back interest.

Calhoun, P.C.–New York–11/7/68 (President Fourth National Bank)  
Recounting payments by bank out of state funds.

Calhoun, P.C.–New York–2/24/69 (President Fourth National Bank)  
More discussion of states financial problems-why does state want to borrow a million dollars so far in advance of when it will be needed?

Calhoun, P.C.–New York–3/11/69 (President Fourth National Bank)  
Extensive discussion of state's dismal financial situation and options for improvement.

Campbell, John W.–Jackson, Tennessee–1/16/44 (President Union Bank)  
Giving state's balance on deposit at bank.

Campbell, John W.–Jackson–3/13/44  
Explaining arrangement by which state deposits money in Union Bank.

Cantrell, B.A.–Smithville–3/20/72  
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Capps, A.F.–Livingston–3/18/72  
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Cartie, Joseph B.–Winchester–1/25/48  
Discussing compensation-\$20/month.

Robert Clarke & Co.–Cincinnati–3/7/72  
Request for Tennessee annual report.

Henry Cleaves & Co.–New York–3/12/72  
Request issuance of new bonds.

Conway, R.S. (?)–New York–2/17/69 (for Fourth National Bank)  
State's account overdrawn-please set things straight as money is tight.

Cooper (?)–Shelbyville–3/6/58 (President Shelbyville Bank of TN)  
Enclosing statement of condition of SB of TN. Meeting of SB of T stockholders unanimously accepted Specie Resumption Act.

Crockett, John W.–Paris–3/22/44  
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