

### ***First Reference Note***

1. Jefferson County, Georgia, 1799–1828 Tax Digests, unpaginated entries arranged chronologically; all years read for all entries relating to Boyd, Gawley, McBride, Millen, Sampson, and Ware/Weir; microfilm rolls RHS 953–957, Georgia Department of Archives and History, Atlanta.

### ***Subsequent Note***

11. Jefferson Co., Ga., 1799–1828 Tax Digests, all entries for Boyd, Gawley, McBride, Millen, Sampson, and Ware/Weir.

## **10.40 Quit-rent Rolls**

*Rent rolls, quit-rent rolls, and debt books* maintained by early proprietors in some American colonies and the British Isles can usually be cited by one of the basic models for local- or colony-level tax rolls. Your choice of style will depend upon three factors: (a) whether the roll is a loose document or a record-book copy; (b) whether it was created by a local agency or by the colony; and (c) whether a local record is still held by the local jurisdiction or has been archived off-site.

## **10.41 Records Removed to State Archives**

When locally generated tax rolls have been transferred to the state archives for preservation, they are typically cataloged in the archives' county-records collection. Most can be cited using the county-level arrangement as in 10.36. The principal difference is that you cite the state archives as the repository rather than the local office.

## **10.42 State or Colony Tax Rolls**

When you cite original tax records created by the state or colony and maintained by the archives as part of *state-government* records, most archives prefer that you use the traditional structure for citing formally catalogued materials. Your source list emphasis will be upon the state and its agency (not the county), and your reference note will begin with the smallest element (the entry) and work up to the largest. Often it will include multiple series and collection names and numbers that will have to be included in your citation.

### ***Source List Entry***

New York. State Treasurer Records. Accounts and Tax Assessment Lists, 1722–1788, Albany County. Manuscripts and Special Collections Department. New York State Library, Albany.

### ***First Reference Note***

1. Enoch Phillips tax entry, Saratoga District, unpaginated entries