The following pages were published in the Magazine of Virginia Genealogy, volume 44, issue no. 4, November 2006, p. 328-334.

Records Where You Least Expect to Find Them: A List of Free Negroes Rockingham County, Virginia, 1849

transcribed by Dorothy A. Boyd-Bragg, Ph.D.**

While extant Registers of Free Negroes provide chronological and sustained information on the Free Negro population of Virginia after 1793, when such registers were first required to be kept by the individual counties by act of the Virginia legislature, lists of Free Negroes in the various counties have not faired nearly as well. They often exist only for individual years and are generally scattered throughout the records housed within the Old Dominion's courthouses. Where full registers do exist, the related surviving lists should be regarded as important sources of supplemental information. Where county registers have not survived, the lists should be regarded as absolutely invaluable sources of information for all researchers.

Part One

Free Negroes and Mulattoes in the Northwestern districts of Rockingham County listed by Joseph Burkholder in said County for the Year 1849 with the exception of 59 in number charged with taxable property.¹

Harriet Lee Welch of Harrisonburg, Virginia, discovered this list at the Rockingham County Courthouse. It is inserted between pages 60 and 61 of the *Land Tax Book of* Rockingham County for 1849. It is located within the section entitled "List of Taxable Property Within the District of Joseph Burkholder, Commissioner of the Revenue in the County of Rockingham for the Year 1849." It is the only record of its kind within the series.

[&]quot;McGaheysville, Va. Dr. Boyd-Bragg is a professor of history affiliated with the James Madison Center at James Madison University, Harrisonburg.

¹ The fifty-nine who paid taxes in Rockingham County in 1849 are recorded on pages 59-60 of the above mentioned tax book. That list represents the second part of this transcription.

A LIST OF FREE NEGROES, ROCKINGHAM COUNTY, 1849

1	3	20	9

Names	No	Residence
Sally Redman	1	Shenandoah River
W ^m and Benj: F. Redman	2	11
Catharine Bell	1	"
Edy Dyer	1	Isaac Riddles
David "	1	"
Lorenzo Furry	1	Bound to A. Harper
Edward Madden	1	P[eaked] Mountain
Francis "	1	"
Dan ^l "	1	"
Polly "	1	"
Elizabeth "	1	"
Abraham "	1	"
Josephine "	1	"
Regina "	1	"
Perlina " Mother	1	"
Sally Veney	1	Flint Hill
Jn° E. "	1	"
Jas: M. "	1	"
Robert T. "	1	"
Franky Going	1	C. Simmers
Francis Burk	1	Thornton Thomas
Lewis A. McCoy	1	R. Moore
John McCoy	1	"
Thos: Johnston	1	Sipes
Angeline "	1	"
Rachel Hackley	1	Athens
Eliz: "	1	"
Deana "	1	"
Mary "	1	"
Eliz: "	1	" Grand Children
Cath: "	1	" "
Jacob "	1	" "
Joseph "	1	Madison Moore "
Henrietta McGruder	1	Holsinger
Mary E.F. "	1	"
Deana Cook	1	Joseph Kline
Francis Cook	1	"
Mando	1	"
W ^m & Jn ^o	2	"
Henry & Geo:	<u>2</u>	"
	43	

[column two]		
Names	No	Residence
Jacob Cook	1	Joseph Kline
Leanah "	1	"
Liza Tate Cook ^s wife	1	"
Tena & Jn° Moore	2	Smith Loffland
Sarah & Lucinda Moore	2	11
Juliett & Yancy Veney	2	"
Mildred Ann		
& Sarah Cath: Veney	2	"
Virginia L. & Lucy Magrt "	2	"
Ellen M. & Franklin "	2	"
Martha E. & Magrt A. "	2	"
Harvey, Polly & Magrt Lewis	3	Edom
Hannah, Ellen & Hiram "	3	"
Erasmus Lewis	1	"
John Hurley	1	Bound to Silas Henton
Sally, Analing & Sarah Bryan	3	H[arrison]Burg
Milly, Jn° & Whitfield Maho	3	"
Robt:, Preston		
& Jacob Maho	$\frac{3}{3^2}$	"
Littleton Maho		"
Martha & Jas Bundy	2	Near "
Catharine Coffman	1	HBurg
Benj: & Rebecca Coffman	2	"
Geo: Washington Bundy	1	"
Jn° R., Harriet A.		
$\& W^{m}$ "	3	"
Nancy Smith & Infant	2	"
Matilda & W ^m L. Amos	2	Mc[Gahey]Ville
Margaret Gipson	1	H[arrison]Burg
Patsy Adams	1	"
Francis & Algernon Maho	2	"
Mary J. Maho	1	"
Jane Strother	1	"
Vina & Mary Freeman	2	J. Rohr
Jn°, Sarah: & Ann Freeman	3	11
Evaline, Levi & Mary Brock	3	Dan ^l Keller
Eily & Levina Harrison	2	H[arrison]Burg
Isaac T. Harrison	1	"

² This is likely an error.

Mariah & Eveline Jones 2 " Massena Jones 1 " Pheby A. Harrison 1 " St.G. & Henry J." 2 " Mary Taylor 1 " Image: I
Massena Jones 1 " Pheby A. Harrison 1 " St.G. & Henry J." 2 " Mary Taylor 1 " Image: Taylor 1 " Image: Second side of Sid
Pheby A. Harrison 1 " St.G. & Henry J." 2 " Mary Taylor 1/72 " Isecond side] " " Names No Residence Mary Jackson 1 Dan¹ Kellers John " 1 " Mildred, Tripletts wife 1 " Geo: & 1 infant Triplett 2 " Jn° & Rhoda Peck 2 Jackson Horns Diana & Malira Canada 2 H[arrison]Burg formerly from Staunton James 1 A bound boy to Benj: Vanpelt Fanny Peters & Sally - child 2 H[arrison]Burg Harriet & Jas Peters Jr. 2 " Elizabeth Bazzle 1 " Geo & Jason Peters 2 " Abraham Loudaberry 1 Bound to R. Coffman Lucy Robinson 1 David Bowmans Emily Spencer 1 Jacob Bears Thornton Peck 1 W" Phillips Susan Thompson 1 <t< td=""></t<>
St.G. & Henry J. " 2 " Mary Taylor 1/72 " [second side] No Residence Mary Jackson 1 Dan' Kellers John " 1 " Mildred, Tripletts wife 1 " Geo: & 1 infant Triplett 2 " Jn° & Rhoda Peck 2 Jackson Horns Diana & Malira Canada 2 H[arrison]Burg formerly from Staunton James 1 A bound boy to Benj: Vanpelt Fanny Peters & Sally - child 2 H[arrison]Burg Harriet & Jas Peters Jr. 2 " Elizabeth Bazzle 1 " Geo & Jason Peters 2 " Abraham Loudaberry 1 Bound to R. Coffman Lucy Robinson 1 David Bowmans Emily Spencer 1 Jacob Bears Thornton Peck 1 W" Philips Susan Thompson 1 H[arrison]Burg Jn° W* Kenney 1 " Nancy Taylor 1 " Eliz: & Genetta Hite 2 "
Mary Taylor
Second side Names
Second side Names No Residence Mary Jackson 1 Dan Kellers John " 1 " Mildred, Tripletts wife 1 " Geo: & 1 infant Triplett 2 " Jn
Mary Jackson John Mildred, Tripletts wife Geo: & 1 infant Triplett Jn° & Rhoda Peck Diana & Malira Canada James Harrison]Burg formerly from Staunton James A bound boy to Benj: Vanpelt Harriet & Jas Peters Jr. Elizabeth Bazzle Geo & Jason Peters Abraham Loudaberry Lucy Robinson Emily Spencer Thornton Peck Thornton Peck Mary Menney Mary Taylor Eliz: & Genetta Hite Adeline & Sam¹ Hite Calvin & Wm C. Hall Caty C. & Mathuman Hall Mary Hackley Jase Malira Canada Harrison]Burg formerly from Staunton Harrison]Burg formerly from Staunton Harrison]Burg formerly from Staunton Brill Abound boy to Benj: Vanpelt Harrison]Burg Harrison Harrison]Burg Harri
John " 1 " " Mildred, Tripletts wife 1 " " Geo: & 1 infant Triplett 2 " " Jn° & Rhoda Peck 2 Jackson Horns Diana & Malira Canada 2 H[arrison]Burg formerly from Staunton James 1 A bound boy to Benj: Vanpelt Fanny Peters & Sally - child 2 H[arrison]Burg Harriet & Jas Peters Jr. 2 " " Elizabeth Bazzle 1 " " Geo & Jason Peters 2 " Bound to R. Coffman Lucy Robinson 1 David Bowmans Emily Spencer 1 Jacob Bears Thornton Peck 1 W" Phillips Susan Thompson 1 H[arrison]Burg Jn° W" Kenney 1 " Nancy Taylor 1 " " Eliz: & Genetta Hite 2 " " Adeline & Sam¹ Hite 2 " " Calvin & W" C. Hall 2 " " Caty C. & Mathuman Hall 2 " " Mary Hackley 1 Lewis Zirkle Jas: & Jn° Sen Hackley 2 " "
Mildred, Tripletts wife Geo: & 1 infant Triplett Jn° & Rhoda Peck Diana & Malira Canada James H[arrison]Burg formerly from Staunton James H[arrison]Burg Harriet & Jas Peters Jr. Lucy Robinson James David Bowmans Emily Spencer Thornton Peck Manayara Malira Canada Lucy Robinson H[arrison]Burg Harriet & Jas Peters H[arrison]Burg Harriet & Jas Peters Jr. H[arrison]Burg Bound to R. Coffman David Bowmans Harriet & Jacob Bears Harrison]Burg Harrison]Burg Harrison]Burg Harrison]Burg Lucy Robinson H[arrison]Burg Jn° Wm Kenney H[arrison]Burg Jn° Wm Kenney H[arrison]Burg Jn° Wm Kenney Lucy Robinson H[arrison]Burg Jn° Wm Kenney Lucy Robinson Lucy Ro
Geo: & 1 infant Triplett Geo: & 1 infant Triplett Jn° & Rhoda Peck Diana & Malira Canada James Jackson Horns Diana & Malira Canada James Jackson Horns James Jackson Horns Harrison]Burg formerly from Staunton James Jabound boy to Benj: Vanpelt Harriet & Jas Peters Jr. Jackson Horns Harrison]Burg Harrison]Burg Harriet & Jas Peters Jr. Jackson Horns Harrison]Burg Harrison]Burg Harriet & Jas Peters Jr. Jackson Horns Harrison]Burg Harrison]Burg Jury Harrison Hompson Jackson Horns Harrison]Burg Jury Harrison
Geo: & I infant I fiplett Jn° & Rhoda Peck Diana & Malira Canada James I A bound boy to Benj: Vanpelt Fanny Peters & Sally - child Harriet & Jas Peters Jr. Elizabeth Bazzle Geo & Jason Peters Abraham Loudaberry Lucy Robinson Emily Spencer Thornton Peck Thornton Peck Susan Thompson I H[arrison]Burg Bound to R. Coffman David Bowmans Emily Spencer Harriet & Jase Peters Harriet & Jase Peters Jr. Harrison]Burg Harriet & Jase Peters Jr. Harrison]Burg Harriet & Jase Peters Jr. Harriet & Jase Harriet & Jas
Diana & Malira Canada James 1
James 1 A bound boy to Benj: Vanpelt Fanny Peters & Sally - child 2 H[arrison]Burg Harriet & Jas Peters Jr. 2 " Elizabeth Bazzle 1 " Geo & Jason Peters 2 " Abraham Loudaberry 1 Bound to R. Coffman Lucy Robinson 1 David Bowmans Emily Spencer 1 Jacob Bears Thornton Peck 1 W" Phillips Susan Thompson 1 H[arrison]Burg Jn° W" Kenney 1 " Nancy Taylor 1 " Eliz: & Genetta Hite 2 " Adeline & Sam¹ Hite 2 " Calvin & W" C. Hall 2 " Caty C. & Mathuman Hall 2 " Mary Hackley 1 Lewis Zirkle Jas: & Jn° Sen Hackley 2 "
Fanny Peters & Sally - child 2 H[arrison]Burg Harriet & Jas Peters Jr. 2 " Elizabeth Bazzle 1 " Geo & Jason Peters 2 " Abraham Loudaberry 1 Bound to R. Coffman Lucy Robinson 1 David Bowmans Emily Spencer 1 Jacob Bears Thornton Peck 1 W ^m Phillips Susan Thompson 1 H[arrison]Burg Jn° W ^m Kenney 1 " Nancy Taylor 1 " Eliz: & Genetta Hite 2 " Adeline & Sam¹ Hite 2 " Calvin & W ^m C. Hall 2 " Caty C. & Mathuman Hall 2 " Mary Hackley 1 Lewis Zirkle Jas: & Jn° Sen Hackley 2 "
Fanny Peters & Sally - child 2 H[arrison]Burg Harriet & Jas Peters Jr. 2 " Elizabeth Bazzle 1 " Geo & Jason Peters 2 " Abraham Loudaberry 1 Bound to R. Coffman Lucy Robinson 1 David Bowmans Emily Spencer 1 Jacob Bears Thornton Peck 1 W ^m Phillips Susan Thompson 1 H[arrison]Burg Jn° W ^m Kenney 1 " Nancy Taylor 1 " Eliz: & Genetta Hite 2 " Adeline & Sam¹ Hite 2 " Calvin & W ^m C. Hall 2 " Caty C. & Mathuman Hall 2 " Mary Hackley 1 Lewis Zirkle Jas: & Jn° Sen Hackley 2 "
Harriet & Jas Peters Jr. 2 " Elizabeth Bazzle 1 " Geo & Jason Peters 2 " Abraham Loudaberry 1 Bound to R. Coffman Lucy Robinson 1 David Bowmans Emily Spencer 1 Jacob Bears Thornton Peck 1 W ^m Phillips Susan Thompson 1 H[arrison]Burg Jn° W ^m Kenney 1 " Nancy Taylor 1 " Eliz: & Genetta Hite 2 " Adeline & Sam¹ Hite 2 " Calvin & W ^m C. Hall 2 " Caty C. & Mathuman Hall 2 " Mary Hackley 1 Lewis Zirkle Jas: & Jn° Sen Hackley 2 "
Elizabeth Bazzle 1 " Geo & Jason Peters 2 " Abraham Loudaberry 1 Bound to R. Coffman Lucy Robinson 1 David Bowmans Emily Spencer 1 Jacob Bears Thornton Peck 1 W ^m Phillips Susan Thompson 1 H[arrison]Burg Jn° W ^m Kenney 1 " Nancy Taylor 1 " Eliz: & Genetta Hite 2 " Adeline & Sam¹ Hite 2 " Calvin & W ^m C. Hall 2 " Caty C. & Mathuman Hall 2 " Mary Hackley 1 Lewis Zirkle Jas: & Jn° Sen Hackley 2 "
Abraham Loudaberry Abraham Loudaberry 1 Bound to R. Coffman Lucy Robinson 1 Jacob Bears Thornton Peck 1 W ^m Phillips Susan Thompson 1 H[arrison]Burg Jn° W ^m Kenney 1 " Nancy Taylor Eliz: & Genetta Hite Adeline & Sam¹ Hite Calvin & W ^m C. Hall Caty C. & Mathuman Hall Mary Hackley Jas: & Jn° Sen Hackley 1 Bound to R. Coffman Bound to R. Coffman Bound to R. Coffman Lewis Zirkle " Lewis Zirkle " Lewis Zirkle "
Abraham Loudaberry 1 Bound to R. Coffman Lucy Robinson 1 David Bowmans Emily Spencer 1 Jacob Bears Thornton Peck 1 W ^m Phillips Susan Thompson 1 H[arrison]Burg Jn° W ^m Kenney 1 " Nancy Taylor 1 " Eliz: & Genetta Hite 2 " Adeline & Sam¹ Hite 2 " Calvin & W ^m C. Hall 2 " Caty C. & Mathuman Hall Mary Hackley 1 Lewis Zirkle Jas: & Jn° Sen Hackley 2 "
Lucy Robinson1David BowmansEmily Spencer1Jacob BearsThornton Peck1W" PhillipsSusan Thompson1H[arrison]BurgJn° W" Kenney1"Nancy Taylor1"Eliz: & Genetta Hite2"Adeline & Sam¹ Hite2"Calvin & W" C. Hall2"Caty C. & Mathuman Hall2"Mary Hackley1Lewis ZirkleJas: & Jn° Sen Hackley2"
Emily Spencer Thornton Peck 1 W ^m Phillips Susan Thompson 1 H[arrison]Burg Jn° W ^m Kenney 1 " Nancy Taylor Eliz: & Genetta Hite 2 " Adeline & Sam¹ Hite 2 " Calvin & W ^m C. Hall 2 " Caty C. & Mathuman Hall Mary Hackley Jas: & Jn° Sen Hackley 1 Lewis Zirkle " Jacob Bears W ^m Phillips 1 " Lewis Zirkle Jas: & Jn° Sen Hackley 2 " Jacob Bears W ^m Phillips " Lewis Zirkle Jas: & Jn° Sen Hackley 1 Lewis Zirkle
Thornton Peck 1 W ^m Phillips Susan Thompson 1 H[arrison]Burg Jn° W ^m Kenney 1 " Nancy Taylor 1 " Eliz: & Genetta Hite 2 " Adeline & Sam¹ Hite 2 " Calvin & W ^m C. Hall 2 " Caty C. & Mathuman Hall 2 " Mary Hackley 1 Lewis Zirkle Jas: & Jn° Sen Hackley 2 "
Susan Thompson 1 H[arrison]Burg Jn° W™ Kenney 1 " Nancy Taylor 1 " Eliz: & Genetta Hite 2 " Adeline & Sam¹ Hite 2 " Calvin & W™ C. Hall 2 " Caty C. & Mathuman Hall 2 " Mary Hackley 1 Lewis Zirkle Jas: & Jn° Sen Hackley 2 "
Jn° W ^m Kenney Nancy Taylor Eliz: & Genetta Hite Adeline & Sam¹ Hite Calvin & W ^m C. Hall Caty C. & Mathuman Hall Mary Hackley Jas: & Jn° Sen Hackley 1 " Lewis Zirkle ""
Nancy Taylor 1 " Eliz: & Genetta Hite 2 " Adeline & Sam¹ Hite 2 " Calvin & W™ C. Hall 2 " Caty C. & Mathuman Hall 2 " Mary Hackley 1 Lewis Zirkle Jas: & Jn° Sen Hackley 2 "
Eliz: & Genetta Hite 2 " Adeline & Sam¹ Hite 2 " Calvin & W™ C. Hall 2 " Caty C. & Mathuman Hall 2 " Mary Hackley 1 Lewis Zirkle Jas: & Jn° Sen Hackley 2 "
Adeline & Sam¹ Hite 2 " Calvin & W™ C. Hall 2 " Caty C. & Mathuman Hall 2 " Mary Hackley 1 Lewis Zirkle Jas: & Jn° Sen Hackley 2 "
Calvin & W ^m C. Hall 2 " Caty C. & Mathuman Hall 2 " Mary Hackley 1 Lewis Zirkle Jas: & Jn° Sen Hackley 2 "
Caty C. & Mathuman Hall 2 " Mary Hackley 1 Lewis Zirkle Jas: & Jn° Sen Hackley 2 "
Mary Hackley 1 Lewis Zirkle Jas: & Jn° Sen Hackley 2 "
Jas: & Jn° Sen Hackley 2
Sarah J. & Martha J. " 2
Rachel A. " 1
James Moores wife 1 H[arrison]Burg
Marah T. Moore – child 1 "
Lusy Putney <u>1</u> "
$\frac{1}{43}$ 43
72
Total 158
See page 59 & 6059_
Whole amount 217 of Free Negroes & Mulattoes

[Residence]

[column two]³

Warm Spring & Harrisonburg Turnpike Road Company

E.H. Smith Presdt.

R.M. Kyle - Directors

Ino. A. Herring "

Peter Heneberger "

Sam¹ Blackburn &

W^m Guv

W Guy

M. Harvey Effinger Sectr^y & Treasurer

In consequence of the Company having to rebuild Several bridges of their road there has been no dividend declared for the last few Years. The condition of the road is pretty good at present, & they hope to be able to pay for their bridges during the present Year.

Part Two

List of Taxable Property within the District of Joseph Burkholder Commissioner of the Revenue in the County of Rockingham for the year 1849.⁴

White males Slaves above Slaves above Horses

[page	59]
Da	reone

1 6180118	willte maies	Staves above	Slaves above	rioises,	[Residence]
Charged	above 16	16 years	12 years	mules &c.	
With tax	years of age	of age	of age		
Jessee Lewis	1				Sam¹ Bowman
Joshua Redman	1				Shen River
1 Dan ¹ Veney	1				A. Funk
Reuben Madde	en 1		2^{5}	R	.N. Harrison
John Conley	1				C. Simmers
1 Nathan Colley	1				J.A. Hopkins
1 Geo: Colley	1				"
Sam¹ Madden	2		27	P[eake	ed] Mount[ain]
Harrison Burk ⁸	1			Tho	rnton Thomas
Doirilus Hughs	s ⁹ 1				R. Moore

³ While the material in column two is totally unrelated to the previous information, it is nevertheless of some interest. In a real sense, it is yet another example of "Records Where You Least Expect to Find Them."

⁴ The headings were not modified to reflect ethnicity.

⁵ He paid twenty cents in taxes.

⁶ He owned a watch that was not of gold or silver and was taxed twenty-five cents.

⁷ He paid twenty cents in taxes.

⁸ He owned a metallic clock and was taxed twenty-five cents.

⁹ He owned a watch that was not of gold or silver and was taxed twenty-five cents.

Jacob Hackley Ashbury Harrison W ^m Bundy Morrison Jones John Hackley Ch ^s Hackley Gabriel Hackley Geo: Poindexter Dennis McGouder George Gordon William Cook John Hackley ¹² Zacharias McCoy Tho ^s Moore W ^m Bailey Madison Thompson	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			1 ¹⁰ 1 ¹¹ 1 ⁷	Peter Zetty J. Bowman J. Harrison J. Sibert Athens " " Near Sheets' Holsingers S.M. Pennybacker J. Cline Lewis Zirkle R. Moore " " Edom
[page 60] 2 Dan¹ Duff 2 Joshua Bryan 2 Madison Maho 2 Legran Sampson¹6 2 Polly Bundy¹7 Ranson A. Williamso 1 James Fox Hetty Johnston¹8 David S. Johnston 2 Jerry Gipson 2 StClair Gipson 2 Massellers 2 Moses Maho 1 George Brock	1 1 1 1 1 1 1 1 1 1 1	1	1	1 ¹⁴ 3 1 ²⁰	H.B. ¹⁵ " " " Near H.B. A. Byrd A. Hopkins Near T.V. ¹⁹ " H.B. " " Dan ¹ Kellers

¹⁰ He paid 10 cents I taxes.

¹¹ He paid 10 cents in taxes.

¹² He owned a non-metallic clock and paid twelve and a half cents in taxes.

¹³ He paid 10 cents in taxes.

He paid 10 cents in taxes.

¹⁵ Harrisonburg.

He owned a watch that was not of gold or silver and was taxed twenty-five cents.

 $^{^{17}}$ She paid a total of 62 cents in taxes.

She owned a non-metallic clock and paid twelve and a half cents in taxes.

¹⁹ Timberville.

²⁰ He paid 10 cents in taxes.

The following pages were published in the Magazine of Virginia Genealogy, volume 44, issue no. 4, November 2006, p. 328-334.

334 MAGAZINE OF VIRGINIA GENEALOGY, Vol. 44, No. 4

1 Lawson Lewis	1				"
	1				IID
2 Miller Harrison	I				H.B.
2 John Jones	1				"
2 John Triplett	1				"
2 W ^m Peters ²¹	2				"
2 James Peters	1				"
1 Thompson Robinson	1			1^{22}	D. Bowman
1 Elias Robinson	1			1^{23}	II .
1 W ^m Gaines	1				Benj. Rolston
1 Anthony Rice ²⁴	1			1	Crawfords
1 Isaac Loudaberry ²⁵	1				C. Blains
1 Isaiah Welsh	1				D[17] River
2 W ^m Moore	1				H[arrison]Burg
2 Jas: Holman	1				"
2 Joshua Peters	1				II .
2 James Hite ²⁶	1	1	1		"
2 Isaac Loudaberry	1				II .
2 Malinda Hall	1				"
Rosett Poindexter				1^{27}	II .
Robert Johnston	1_			_	"
	32	2	2	9	

²¹ He owned carryalls and harness valued at 50 cents, a gold watch, and a non-metallic clock. He paid two dollars in taxes.

He paid 10 cents in taxes.

He paid 10 cents in taxes.

²⁴ He owned a watch that was not of gold or silver and paid a total tax of thirty-five cents.

He owned a watch that was not of gold or silver and was taxed twenty-five cents.

He paid a total of 32 cents in taxes.

²⁷ He paid 10 cents in taxes.