



Early Kentucky Householders 1787-1811

James Franklin Sutherland, Peter Sutherland, Peter Jr. Sutherland

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This is a consolidated list of approximately 34,000 names that appeared in the annual tax lists for Lincoln County, Kentucky, between 1787 and 1811. Forty-six of the fifty-four Kentucky counties that existed in the year 1811 are mentioned in the descriptions of landholdings claimed by Lincoln County householders during this period; in fact, nearly half of the counties were created out of the original Lincoln County boundaries. Thus a Lincoln County tax list can essentially be viewed as a statewide tax list. This is an important consideration because a tax list of this magnitude can actually stand as a substitute for the missing 1790 and 1800 Kentucky censuses. Mr. Sutherland's "householders" are heads of household who do not necessarily own the land on which they and their families lived.

Taxpayers (i.e., householders) recorded in the annual tax lists between 1787 and 1811 are listed here in alphabetical order along with the date of the tax list, the number of the tax book and the page number of the original entry, and an enumeration of all other persons living in the household. As an aid to research the compiler has drawn up a complete "Surname Directory," which groups the phonetic variations of each name under a common spelling so that the researcher has only to search for the "common" spelling rather than the variants. This is a superb research tool!

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