

**Paul Phelps and Children in the
Grand List (Tax Roll) for Swanton, Franklin County, Vermont**

Year	Name	Poll Tax	Land (acres)	Livestock	Assessment
1804	Paul	Yes	--	Yes	\$47.00
	Solomon	Yes	--	Yes	\$26.50
	Jedediah	Yes	--	--	\$20.00
1805	Paul	Yes	--	Yes	\$47.00
	Solomon	Yes	--	Yes	\$33.00
	Jedediah	Yes	--	--	\$20.00
1806	Paul	Yes	--	--	\$20.00
	Solomon	Yes	--	Yes	\$60.00
1807	Paul	Yes	--	--	\$20.00
	Solomon	Yes	--	Yes	\$41.50
	Jedediah	Yes	--	Yes	\$53.50
	Paul, Jr.	Yes	--	--	\$20.00
1808	Solomon	Yes	--	Yes	\$39.50
	Daniel Walker (Zerviah)	Yes	--	Yes	\$60.00
1809	Jedediah	No	--	Yes	\$38.75
	Daniel Walker (Zerviah)	Yes	3	Yes	\$58.75
1810 - 1812	Three years of records are missing				
1813	Solomon	Yes	2	Yes	\$37.00
	Jedediah	Yes	4	Yes	\$73.50
	Paul, Jr.	Yes	--	Yes	\$6.50
	Daniel Walker (Zerviah)	Yes	--	Yes	\$26.50
1814	Daniel Walker (Zerviah)	Yes	--	Yes	\$38.50

Notes:

1. Sources of data were from the *Research Guide for the Town of Swanton, Vermont* by Alan Levorson, p. 80.
2. No member of the Phelps family appeared in the Grand List earlier than 1804. There was a John Phelps listed in 1802 and 1803, but this was probably an unrelated John

(e.g. John R. Phelps) , and I have not included him. Our John Phelps appears to have remained in Bennington County.

3. A Solomon Jr. Paid taxes in 1808 and 1809, but it is not clear who he was, and he was omitted from the table.. Solomon himself was 27 in 1808, and could not have had a son old enough to pay taxes. Solomon Jr. could have been a second entry for Solomon, but at that time the term Jr. was often applied to a younger man of the same name whether or not they were related.

3. Taxes were assessed on men between 21 and 60. Paul was 60 in 1808, and thus did not appear in the Grand List after that time.

4. Poll tax was assessed only on men who were eligible to vote (freemen).

5. The Grand List classified livestock by species and age, but I have simply indicated when livestock were included in the assessment for a person.

Images of the original tax rolls appear on familysearch.org as follows:

1804

<https://www.familysearch.org/ark:/61903/3:1:3Q9M-CS21-639F-G?i=173&cat=90531>

1805

<https://www.familysearch.org/ark:/61903/3:1:3Q9M-CS21-63SZ-N?i=417&cat=90531>

1806

<https://www.familysearch.org/ark:/61903/3:1:3Q9M-CS21-63SK-7?i=420&cat=90531>

1807

<https://www.familysearch.org/ark:/61903/3:1:3Q9M-CS21-63SQ-6?i=545&cat=90531>

1808

<https://www.familysearch.org/ark:/61903/3:1:3Q9M-CSY3-974N-P?i=83&cat=90531>

1809

<https://www.familysearch.org/ark:/61903/3:1:3Q9M-CSY3-9749-P?i=174&cat=90531>

1813

<https://www.familysearch.org/ark:/61903/3:1:3QS7-8999-2WXJ?i=22&cc=1987653>

1814

<https://www.familysearch.org/ark:/61903/3:1:3QS7-L999-2WQ8?i=43&cc=1987653>