ways, depending on how the commissioner heard it pronounced. I wrote a program
to calculate the SOUNDEX code for each surname so that similar codes might help
me connect the various spellings, but I found that it didn’t automatically
consolidate the misspelled surnames. A better method of sorting was developed by
doing a preliminary sort on the householders’ first names. From a listing of
the alphabetized first names, it was easy to make a comparison of the surnames
and land holdings and assign a new field in each household’s data base record
to contain a rationalized surname group. The final computer sort was executed
using the descending keys of surname group, original surname, first name, and
year-date of entry, with some manual adjustments made in the placement of those
records which contained slightly misspelled first names.

The spelling of household names as found in the tax lists was carefully
preserved through each stage of computer processing. In the index which makes
up the rest of this book, an alphabetic listing of householders has been
extracted from the data base. Householders are listed under surname group
headings to make it easier for you to find the yearly entries for each
householder.

USAGE GUIDELINES

The Surname Directory at the end of this Introduction should be consulted
BEFORE searching the Index. It will tell you which surname group contains the
particular surname you are tracing. For instance, if you are looking for the
surname “Aaronson,” the Surname Directory will help you find it in the
“HERINGTON” group in the Index. This eliminates the time needed to search
through all of the Aaronson, Arronson, Arrington, Harrington, and
Herinton surnames which unfortunately would have been scattered through the
index if the computer had been simply used to alphabetically sort the
phonetically spelled surnames.

The date shown for each household in the Index is the date of entry into
the tax list by the commissioner. Neighbors were usually listed together in the
same tax book with the same date of entry.

Each tax commissioner was responsible for compiling a list of householders in
his assigned district of Lincoln County. Even though he might serve as official
tax commissioner for the same region for several years, the numbers assigned to
his tax book each year depended upon when he returned it to the clerk of the
county court for recording. Therefore, the householders in a particular region of
the county might be found in book number 1 for one year, and in book number 2
the next. William Bryant, for instance, was assigned the “upper district” of
Lincoln County for 1794, 1795, and 1797, but different tax book numbers were
assigned to his lists for each of those years.
The following table lists each of the Lincoln County tax commissioners along with tax book numbers before their names. In the tax records, the book number appears on the cover-page, and the commissioner's name is normally written at the top of the first page. The microfilmed tax lists do not always preserve the numerical order of the tax books for each year, so it may be necessary to use the commissioner name rather than just the book number to locate an entry. Once the proper tax book has been found in the original records, the rest of the search is easy. Page numbers were always prominently written or stamped in the upper left corner of each page.

The three tax lists for the year 1789 are microfilmed in duplicate sets. One set of the lists is available in "negative" form and the other set is "positive". Since the "positive" microfilm is more distinct, the book numbers for 1789 in the table which follows are for the "positive" microfilm records.

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- No 1798 tax list found in microfilmed records for Lincoln County.
- No 1799 tax list found in microfilmed records for Lincoln County.
- No 1800 tax list found in microfilmed records for Lincoln County.
- No 1801 tax list found in microfilmed records for Lincoln County.
- No 1802 tax list found in microfilmed records for Lincoln County.
- No 1803 tax list found in microfilmed records for Lincoln County.
- No 1804 tax list found in microfilmed records for Lincoln County.
- No 1805 tax list found in microfilmed records for Lincoln County.
- No 1806 tax list found in microfilmed records for Lincoln County.
- No 1807 tax list found in microfilmed records for Lincoln County.
- No 1808 tax list found in microfilmed records for Lincoln County.
- No 1809 tax list found in microfilmed records for Lincoln County.
- No 1810 tax list found in microfilmed records for Lincoln County.
1803  1. Henry Baughman  2. # George McRoberts  3. John Jones
1807  1. Andrew Davis  2. Hugh Magill
1808  1. ---  2. Hugh Magill
1809  1. John Shanks  2. Thomas Owsley
1810  No 1810 tax list found in microfilmed records for Lincoln County.
1811  1. ---

* Page 3 of 1789 list for Joseph Bledsoe appears to belong between
  pages 2 and 3 of Bledsoe's 1788 tax list.

# Page 0 missing from Book 2, 1803.

(n) Parentheses enclose book numbers which were inferred by their
    order in the microfilmed records.

--- Commissioner's name was not written on first page of the tax book.

The "TM" column basically show the number of white males living in
the region covered by the Lincoln County tax commissioners. The Taxpayer Status (T)
column indicates the number of white males above 21 years of age living in the
household. Column (M) shows the number of white males 16-21 years of age living in
the household. This information can give the researcher a clue to parent/son
relationships which should be corroborated further from other sources. For
example, Elijah Bell appears as a householder above 21 years of age the same
year that William Bell's 16-21 year old son disappears from the records after
having been listed for four years, so Elijah Bell was very likely the son of
William Bell.

In addition, column (T) shows the status of certain non-voters by the
following letter-codes:

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or
Deceased
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