

**APPENDIX III**

**White Clay Creek Hundred  
Tax Assessment Data  
1777-1909**

To allow for a more detailed socio-economic ranking of the William M. Hawthorn farmstead within the local economy - here defined as the geographical and political unit of White Clay Creek Hundred - a comparison of the rates of income tax assessment, over a period of 132 years, was employed. This comparison utilized tax assessment lists for the Hundred from 1777 to 1909, and compared the occupants of the Hawthorn site with all other taxables in the Hundred through time. Jackson Turner Main in his work The Social Structure of Revolutionary America, indicates the importance of the Delaware tax lists, saying that these records "are of interest because they were based upon the supposed annual income of every taxpayer" (1973:295). In addition to a general Hundred-wide ranking, a site specific comparison was accomplished, comparing the occupants of the Hawthorn site with the occupants of the Robert Ferguson tenant farm, a previously investigated Delaware Department of Transportation archaeological site (Coleman et al. 1983). The tax assessment records used in this research are located at the Delaware State Archives, Hall of Records, Dover, Delaware.

In order to accomplish this ranking, six tax brackets (or income categories) were established, following similar analyses by Main (1973) and Jones (1974, 1980). The categories were kept constant through time, thus even if the tax rates fluctuated, as they inevitably did, there was still a consistent basis for comparison. The categories for the period 1777 to 1796 were as follows:

Category 1	Category 2	Category 3	Category 4	Category 5	Category 6
L0 to 5	L6 to 10	L11 to 15	L16 to 20	L21 to 30	Over L31

L = English Pounds

In 1798, the assessment list for White Clay Creek Hundred was enumerated in dollars, not pounds as in previous lists. A conversion factor of \$48 to the pound was computed, based on the previous nineteen years' poundage tax rates compared to the dollar tax rates of the 1798 list. It was found that this subjective conversion rate was adequate and accurately reflected the tax brackets of selected individuals from the earlier assessments. A seventh tax category was created at this time, to aid in further differentiating and dividing the upper economic bracket. Once again the categories were kept temporally constant, insuring that changes in the tax rates would not effect the analysis. The tax categories for the period 1798 to 1909 were:

Category 1	Category 2	Category 3	Category 4	Category 5	Category 6
\$0 to \$264	\$265 to	\$505 to	\$745 to	\$985 to	\$1,465 to
	\$504	\$744	\$984	\$1,464	\$1,944

Category 7  
over \$1,945

After establishing the categories, raw counts of the number of taxables for each of the tax brackets for every year that assessments were available were collected and collated. The results of this collation are shown in Table 6. Table 6 includes the basic taxable population counts per year, and the percentages of these counts for the year in which they occurred. The total number of taxables for each year is also shown.

Table 6

Percentage of Taxables by Income Category

in White Clay Creek Hundred 1777-1799, 1800-1840, and 1841-1899

Year	Category 1 L0-5		Category 2 L6-10		Category 3 L11-15		Category 4 L16-20		Category 5 L21-30		Category 6 over L30		Total Taxables
	# of Tax.	%	# of Tax.	%	# of Tax.	%	# of Tax.	%	# of Tax.	%	# of Tax.	%	
1777	73	49.3	47	31.8	20	13.5	3	2.0	5	3.4	0	-	148
1778	89	52.6	60	35.5	12	7.1	3	1.8	3	1.8	2	1.2	169
1779	94	48.2	43	22.0	12	6.2	17	8.8	9	4.6	20	10.2	195
1780	40	19.7	96	47.3	16	7.9	17	8.3	15	7.4	19	9.4	203
1781	77	40.0	61	31.8	12	6.3	16	8.3	18	9.4	8	4.2	192
1783	86	43.9	53	27.0	11	5.6	20	10.2	12	6.1	14	7.1	196
1784	63	33.0	74	38.8	13	6.8	17	8.9	10	5.2	14	7.3	191
1785	53	31.0	66	38.6	13	7.6	15	8.8	11	6.4	13	7.6	171
1786	58	35.4	59	36.0	7	4.3	16	9.8	12	7.3	12	7.3	164
1787	40	26.0	67	43.5	17	11.0	9	5.8	10	6.5	11	7.1	154
1788	60	35.3	69	40.6	12	7.0	10	5.9	9	5.3	10	5.9	170
1789	95	53.4	54	30.3	9	5.0	10	5.6	4	2.2	6	3.4	178
1790	97	56.7	44	25.7	13	7.6	9	5.3	3	1.7	5	3.0	171
1791	110	60.4	44	24.1	11	6.0	8	4.4	4	2.2	5	2.7	182
1792	133	67.1	38	19.1	12	6.0	8	4.0	3	1.5	4	2.0	198
1793	126	65.2	41	21.2	11	5.7	7	3.6	5	2.6	3	1.5	193
1794	143	67.1	42	19.8	13	6.1	7	3.3	5	2.3	3	1.4	213
1795	134	64.4	46	22.1	12	5.7	8	3.8	5	2.4	3	1.4	208
1796	135	68.1	36	18.1	9	4.5	11	5.5	4	2.0	3	1.5	198

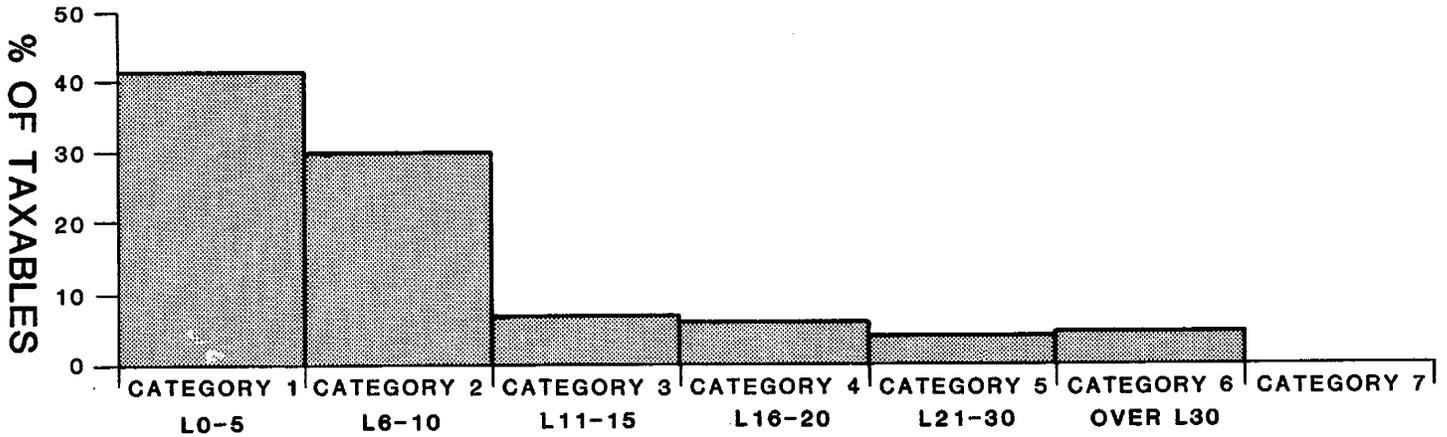
Year	Category 1		Category 2		Category 3		Category 4		Category 5		Category 6		Category 7		Total Taxables
	# of Tax.	%	# of Tax.	%	# of Tax.	%	# of Tax.	%	# of Tax.	%	# of Tax.	%	# of Tax.	%	
\$0-264	139	44.2	90	28.7	30	9.5	11	3.5	22	7.0	10	3.2	12	3.8	314
\$265-504	170	59.2	48	16.7	19	6.6	15	5.2	14	4.9	10	3.4	11	3.8	287
\$505-744	187	60.3	47	15.1	21	6.7	14	4.5	19	6.1	9	2.9	13	4.2	310
\$745-984	220	66.5	37	11.2	21	6.3	16	4.8	18	5.4	6	1.8	13	3.9	331
\$985-1464	184	53.1	41	11.8	12	3.5	9	2.6	23	6.6	18	5.2	59	17.0	346
\$1465-1944	214	63.0	33	9.7	25	7.3	18	5.3	30	9.0	8	2.3	12	3.5	340
\$1945-2424	270	86.5	35	11.2	6	1.9	1	0.3	-	-	-	-	-	-	312
\$2425-2904	271	70.7	33	8.6	26	6.8	23	6.0	10	2.6	10	2.6	10	2.6	383
\$2905-3384	57	13.4	218	51.2	25	5.9	21	4.9	21	4.9	10	2.3	74	17.4	426
\$3385-3864	14	4.3	234	72.4	45	14.0	12	3.7	11	3.4	4	1.2	3	0.9	323
\$3865-4344	28	7.0	211	53.3	23	5.8	16	4.0	27	6.8	13	3.3	78	19.7	396
\$4345-4824	244	31.8	344	44.0	37	4.7	26	3.0	28	3.6	19	2.4	82	10.5	780
\$4825-5304	127	29.4	233	54.0	51	11.8	13	3.0	6	1.3	2	0.4	-	-	432
\$5305-5784	188	33.0	198	34.9	30	5.3	24	4.2	25	4.4	15	2.6	88	15.5	568
\$5785-6264	204	39.5	235	45.5	60	11.6	11	2.1	5	1.0	1	0.2	-	-	516
\$6265-6744	208	30.2	218	31.6	55	8.0	25	3.6	48	7.0	22	3.2	112	16.2	688
\$6745-7224	137	25.4	278	51.6	59	11.0	33	6.1	26	4.8	2	0.3	3	0.5	538
\$7225-7704	283	38.0	166	22.3	45	6.0	40	5.4	46	6.2	30	4.0	133	18.0	743
\$7705-8184	485	49.2	191	19.4	50	5.0	37	3.7	61	6.2	28	3.0	133	13.5	985
\$8185-8664	238	48.4	104	21.1	30	6.1	19	3.8	22	4.5	8	1.6	70	14.2	491
\$8665-9144	296	37.4	240	30.3	43	5.4	29	3.7	40	5.0	28	3.5	114	14.4	790
\$9145-9624	230	46.5	94	19.0	34	6.9	28	5.6	26	5.2	11	2.2	72	14.5	495

Figure 49 shows the percentage of the number of taxables in each category in White Clay Creek Hundred for three periods: 1777-1799, 1800-1840, and 1841-1899. It illustrates the shifts in population throughout time, particularly in the first two categories between 1800 and 1900. The shift in this majority of taxables from category 1 to category 2 during the nineteenth century is of special interest. It is felt that this represents the rise in the population of Newark, following the development of industry in that town. The assessments for the end of the nineteenth century show that much of this influx of population was caused by a rise in the number of taxable blacks in the town - probably factory laborers. More work needs to be done in this area of study to determine if this suggestion is really the case. This figure also is useful in helping to obtain an average economic ranking for any individual in the Hundred who was assessed. From the material presented, it was established that the occupants of the Hawthorn farmstead were, between 1777 and 1799, in the upper four percent of the taxables in the Hundred; between 1800 and 1840 in the upper seven percent; and between 1841 and 1900 the upper twelve percent.

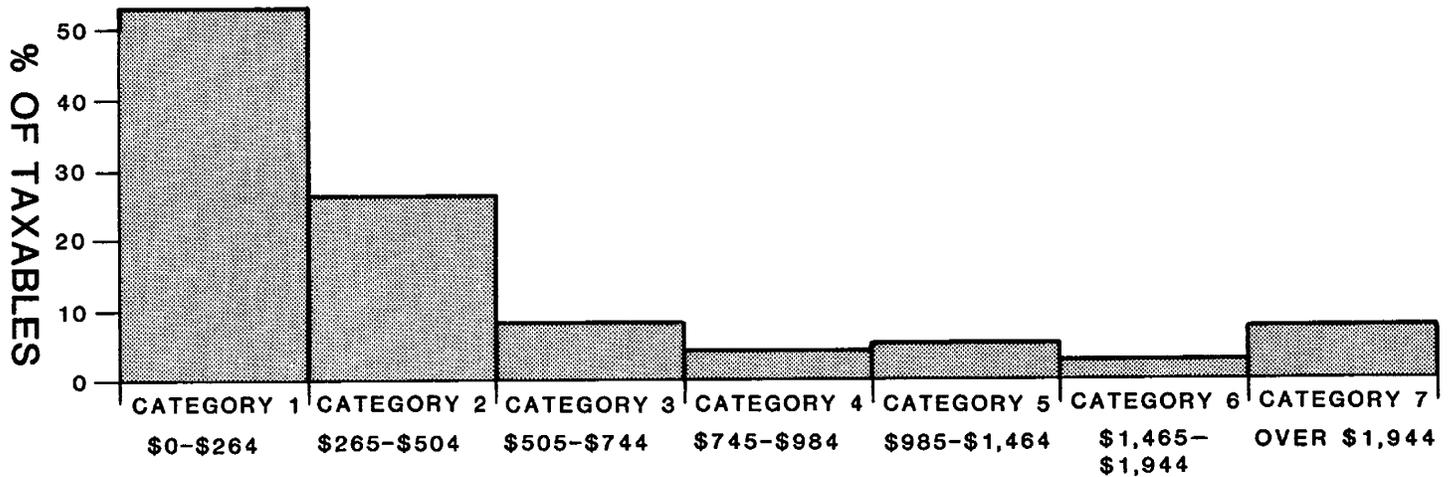
A comparison of the number of taxables in White Clay Creek Hundred to the actual population of the Hundred is shown in Table 7. Demographic data was obtained from the United States Population Censuses for the years 1810, 1820, 1830, and 1840. Four corresponding tax assessment lists were used in the comparison, representing the years closest to the date of the census - 1807, 1819, 1832, and 1841. The significance of this data is that the percentage of the actual population which was

# FIGURE 49

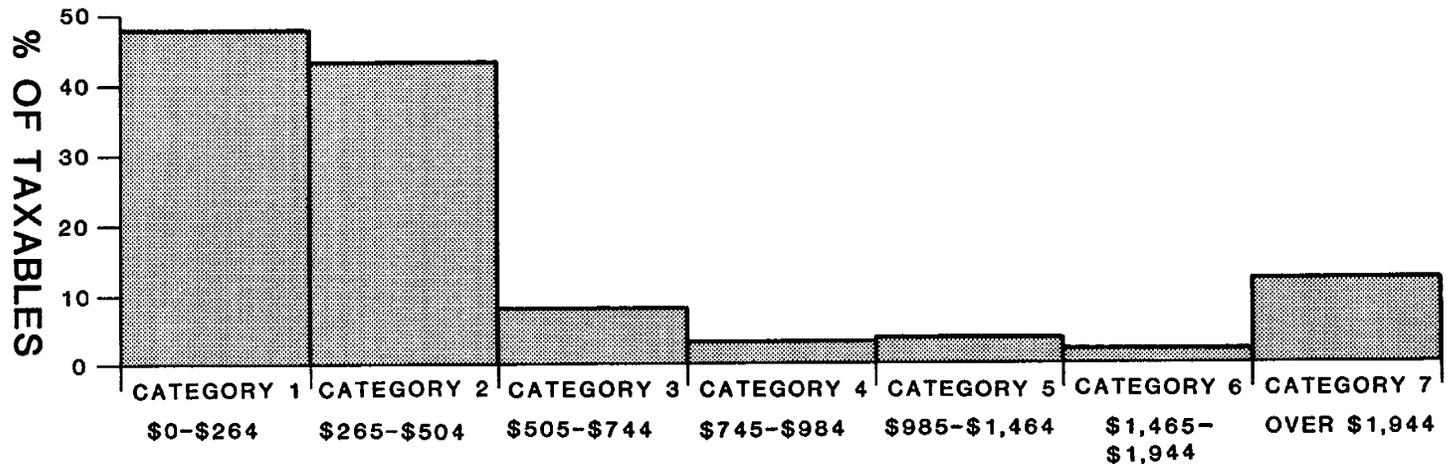
## PERCENTAGE OF TAXABLES IN EACH INCOME CATEGORY FOR WHITE CLAY CREEK HUNDRED 1777 TO 1900



### ASSESSMENT VALUES 1777 to 1799



### ASSESSMENT VALUES 1800 to 1840



### ASSESSMENT VALUES 1841 to 1900

**TABLE 7**

**Comparison of Taxable Population with Actual  
Population of White Clay Creek Hundred**

Year	Number of Taxables	Year	Population	% of Taxables to Population
1807	331	1810	1701	19.45
1819	312	1820	1906	16.37
1832	426	1830	1855	23.00
1841	432	1840	1831	23.60
				Avg. 20.61%

**TABLE 8**

**Comparison of Black and White Taxable Population With Actual  
Population of White Clay Creek Hundred**

Tax Assessments		Population Census		
YEAR	Number of Taxables	YEAR	Population	% of Taxables to Population
1803- 1804	305 white taxables, 5 black taxables	1810	1419 free white persons 218 free blacks 69 slaves	21.5 2.3
1819	293 white taxables, 31 black taxables	1820	1615 free white persons 261 free black persons 80 slaves	18.1 11.8
1832	435 white taxables, 27 black taxables	1830	1471 free white persons 302 free black persons 82 slaves	29.8 9.0

taxable was derived and ranged between nineteen and twenty-three percent.

For the 1810, 1820, and 1830 censuses the material can be further analyzed, as illustrated in Table 8. A percentage of the number of free white persons and free black persons that were taxable in the Hundred is shown. In the case of the 1810 census, the tax list for 1803-04 was chronologically the closest list that enumerated the number of white and black taxables, so it was used in the analysis. These figures, and those shown in Table 6 above, indicate the fluctuating population patterns in the Hundred, caused by regional and local economic changes. (See Regional Culture History).

The value of all of the above is that it places the occupants of the Hawthorn site in a select segment of the population. For the period between 1800 and 1840, not only were the Hawthorn site inhabitants in the top seven percent of the taxables in the Hundred, but of the total population for that period, only an average of twenty percent were considered taxable. The remaining eighty percent were either landless, widows, minors, unemployed, drifters, tenants, or slaves.

Table 9 is taken from the 1795 assessment lists, and is a relative economic ranking of all of the Hundreds in New Castle County. Christiana Hundred is assessed the largest amount, followed by Appoquinimink, St. Georges, and New Castle Hundred. The remaining five hundreds are far below the poundage value of these four. This probably represents the effects of several trends: first, the locations of the major towns in the County,

such as Wilmington, Cantwell's Bridge, New Castle, and Port Penn; second, the corresponding rise in the population in those areas of urban growth; and finally, the importance of these towns in a market economy. The hundreds that were ranked lower were predominantly agriculturally-oriented, with low relative populations, and little commercial (i.e. milling and transshipping) growth.

Data concerning the valuation of the Hawthorn farmstead is shown in Table 10. This table is organized by specific periods, the owners of the property, and a description of the structures on the property, whenever listed. In general, the figures presented reveal that, between 1798 and 1901, the average assessed value of the Hawthorn farmstead rose from about \$1,500 to over \$4,100. It should be pointed out, as noted in the text, that assessed values were consistently lower than the actual market value of the farmstead.

Table 11 is a comparison of the tax assessments of the W. M. Hawthorn site with those from the Robert Ferguson site. They cover the period 1777-1901. Included in the table for reference are the names and values of the highest assessed taxables in the hundred for the tax year. The table reveals that from 1777 to 1816 the Hawthorn site was assessed more than the Ferguson site, but after 1816 the Ferguson valuation was at least twice as large as that for the Hawthorn site. By 1901 the two properties had almost identical values. It should be noted that the comparison here is between a moderate-sized, independent farm (Hawthorn site) with a large farm with tenant labor (Ferguson site). Thus it is not the Ferguson tenant house site, but the larger Ferguson

farm, including the tenant house, that is being compared to the Hawthorn farmstead.

**TABLE 9**

**Amount of Taxable Poundage in Each Hundred @ \$.15/Pound in 1795**

<b>Rank</b>	<b>Hundred</b>	<b>Poundage</b>	<b>\$</b>	<b>\$.</b>
1	Christiana	L7,673	\$1,150	95
2	Appoquinimink	5,308	796	20
3	St. Georges	4,711	706	65
4	New Castle	3,145	471	75
5	Brandywine	2,735	410	25
6	Mill Creek	2,381	357	15
7	White Clay Creek	1,950	292	50
8	Pencader	1,658	248	70
9	Red Lion	1,289	193	35
Total		30,850	4,627	avg. \$.50

TABLE 10

Average Valuation for the Hawthorn Farmstead For  
1798-1807, 1816-1840, and 1845-1901

Period	Year	Valuation in \$	Owner(s)	Structures Present
1798-1807 when farmstead is 300+ acres	1798	1,690	Sarah Hawthorn and Mary Peery	
	1801	1,480	Sarah Hawthorn and Mary Peery	
	1803/4	1,480	Mary Peery & Sarah Hawthorn's Est.	
	1807	1,480	Mary Peery & Sarah Hawthorn's Est.	
		\$1,550 = average value of farm for this period		
1816-1840 when property is divided to 111 acres	1816	2,775	William Hawthorn's Estate	one log dwelling & barn
	1822	596	Jane Hawthorn's Estate	log house and barn
	1828-34	2,022	William Hawthorn, Decd., Est.	log house and log barn
	1834-36	2,022	William Hawthorn, Decd., Est.	log house and log barn
1845-1901 when William M. Hawthorn obtains farm	1837	2,881	William Hawthorn	log house and barn
	1840	1,616	William Hawthorn	log house and barn
		\$2,000 = average value for farm for this period		
	1845	2,775	William Hawthorn Est., Decd.	log house and frame barn
1845-1901 when William M. Hawthorn obtains farm	1852	3,330	William Hawthorn Est., Decd.	frame house and frame barn
	1861	4,882	William M. Hawthorn	frame house and barn
	1868	4,852	William M. Hawthorn	
	1881-85	4,685	Arnold Naudain, Sr.	frame house and barn
	1893-97	4,695	Arnold Naudain, Sr.	frame house and barn
	1897-99	3,630	Ellen T. Naudain	frame log house and barn
	1899	4,250	Misses A. and Ella Naudain	frame 1 house and fr. barn
	1897-1901	4,110	Arnold Naudain, Jr.	frame house and barn
		\$4,110 = average value of farm for this period		

TABLE 11

Total Assessed Valuation for Occupants of  
the Hawthorn and Ferguson Sites and Maximum  
Assessment in White Clay Creek Hundred, 1777-1901

Year	Hawthorn Site Occupants	Ferguson Site Occupants	Maximum Assessment of an Individual
1777	William Peery L15	Sam'l Bradford est. L10	William Patterson, Esq. L28
1778	" " L13	" " L8	David Finney, Esq. L65
1779	" " L75	" " L12	Robert McIntire L150
1780	" " L75	" " L14	" " L140
1781	" " L65	" " L18	" " L120
1783	" " L65	" " L18	" " L118
1784	" " L65	" " L20	" " L120
1785	" " L65	" " L20	" " L120
1786	" " L60	" " L20	William Patterson L105
1787	" " L60	" " L20	Robert McIntire L95
1788	" " L40		William Patterson L90
1789	" " L28	William Bradford L6	" " L66
1790	Jared and Thomas Peery L28	Samuel Bradford L8	" " L60
1791	" " L28	" " L8	" " L60
1792	" " L28	" " L8	" " L60
1793	Jared L28	" " L8	" " L60
1794	" " L28	" " L8	" " L60
1795	" " L28	James Bradford L10	Alexander McBeath L50
1796		" " L10	" " L50
1798	Sarah Hawthorn & Mary Peery \$1,609	James Bradford \$1,447	George McClanaghan \$15,489
1801	" " 1,480	" " 1,309	" " 15,330
1803-04	" " 1,480	" " 1,118	William J. Smith and Samuel Richards est. 16,747

1807	"	"	1,480	"	"	1,209	"	"	15,333
1816	William Hawthorn	2,775	"	"	7,087	"	"	56,330	
1818	" estate	693	"	"	1,533	"	"	5,326	
1822	Jane Hawthorn est.	596	<hr/>			William L. Smith	6,002		
1837	Wm. Hawthorn	2,881	Robert Ferguson	4,317	"	"	27,533		
1840	"	1,616	"	4,242	Louis Holtzbecker	20,405			
1845	"	2,775	"	6,970	Rathmell Wilson	21,836			
1852	Wm. M. Hawthorn	4,011	"	8,910	"	39,674			
1857	"	910	<hr/>			"	2,784		
1861	"	4,882	<hr/>			"	18,920		
1868	"	4,552	<hr/>			Mary Canby	18,950		
1881-85	Arnold Naudain, Sr.	4,685	Robert Morrison	9,906	William Cooper est.	29,200			
1893-97	"	4,695	"	8,185	Mary Cooper-Smith	26,850			
1897-1901	Arnold Naudain, Jr.	4,110	"	4,880	<hr/>				