

Rent Rolls ^[1]

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Rent Rolls

by George Stevenson, 2006

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Rent rolls were lists of landowners showing whether they had paid the annual [quitrents](#) ^[6] owed the receiver general or were in arrears (behind in their payments). Since money from quitrents was under the exclusive control of the [English Crown](#) ^[7] (unlike taxes, which were controlled by the colonial Assembly)-and since the governor's contingent expenses and the salaries of the principal civil officers of the Crown in the colony were paid from it-it was desirable that the Crown have a current rent roll. The [Lords Proprietors](#) ^[8] were never able to obtain an up-to-date rent roll during the period they owned Carolina. When Governor [Gabriel Johnston](#) ^[9] in 1735 ordered the preparation of a rent roll, it was revealed that half a million acres were held by people who paid no quitrent and great tracts of land were lying dormant.

Settlers, whenever possible, evaded payment of the quitrents, which were not collected by sheriffs as taxes were. As a result, there was almost perpetual tension between the desire of landowners to avoid the rent and the desire of Crown officials to collect it. In 1732 the Crown authorized the establishment of a Court of Exchequer to compel payment of quitrents, but the court sat only briefly between 1735 and 1737. Rent rolls and [quitrents](#) ^[2] were abandoned at the time of the [American Revolution](#) ^[10], and a land tax was set by the General Assembly as a substitute for the payments formerly owed to the king or the Proprietors.

References:

William L. Saunders, ed., *Colonial Records of North Carolina*, vols. 4-5 (1895).

W. N. Watt, *The Granville District* (1992).

Additional Resources:

[William Byrd's histories of the dividing line betwixt Virginia and North Carolina](#)^[6] by William Byrd (1674-1744), N.C. Office of Archives and History, Dept. of Cultural Resources.

Subjects:

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Authors:

[Stevenson, George](#) ^[14]

From:

[Encyclopedia of North Carolina, University of North Carolina Press.](#)^[15]

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[5] <https://ncpedia.org/receiver-general>

[6] <http://digital.ncdcr.gov/cdm4/document.php?CISOROOT=/p249901coll22&CISOPTR=259739&REC=6>

[7] <http://www.englishcrown.co.uk/index.html>

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