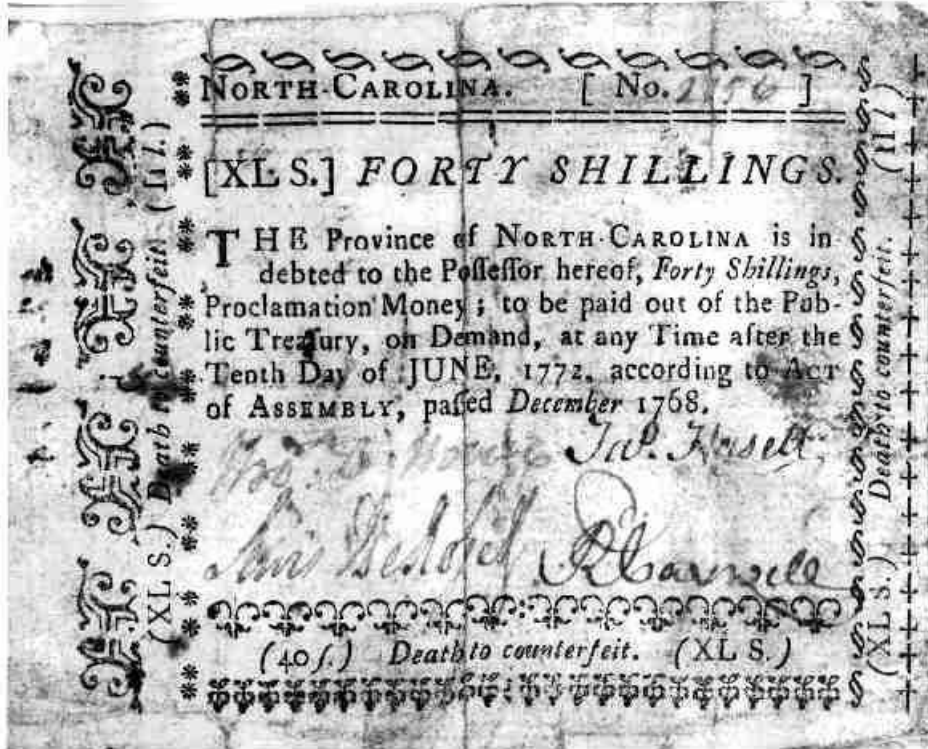


Arrears ^[1]

Arrears

by Joanne G. Carpenter, 2006

See also: [Land Grants](#) ^[2]; [Receiver General](#) ^[3]; [Rent Rolls](#) ^[4]; [Quitrents](#) ^[5]; [State Taxes](#) ^[6]



(Click for larger image) 40 Shilling Bill on the Province of NC 1768-1771. Image courtesy of North Carolina Museum of History.

^[7]

Arrears, when applied to [quitrents](#) ^[5] and [taxes](#) ^[6] in [colonial](#) ^[8] North Carolina, meant that certain fees were unpaid and overdue. Arrears represented the amount owed and any additional fees. During Governor [William Tryon](#) ^[9]'s time in North Carolina (1765-71), [John Rutherford](#) ^[10], receiver general of quitrents, expressed his frustration to Tryon that because of more than 50 years of inadequate quitrent and tax rolls, the king was due large amounts of money in outstanding debts from quitrents, taxes, and the arrears fees.

In 1767 Tryon, in a dispatch to the earl of Shelburne, stated the need for Rutherford to have assistance in preparing adequate books so that proper quitrent fees, taxes, and the amounting arrears could be collected. In January 1769 Rutherford cautioned Tryon that arrears were in such default that more money was owed than the land was worth; because no cash was readily available, attempting to resell the land or collect the arrears would result in chaos and anarchy. All of these factors contributed to much unrest in North Carolina.

Additional Resources:

40 Shilling Bill on the Province of NC 1768-1771. Ornate left border; signed "Jas Haswell, Thom C Howe, R Caswell, Lewis De Rosset"; Some ink writing on the back; bill is now laminated. Image courtesy of [North Carolina Museum of History](#). ^[11]

Subjects:

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[Law and legal history](#) ^[14]

Authors:

[Carpenter, Joanne G.](#) ^[15]

From:

[Encyclopedia of North Carolina, University of North Carolina Press.](#) ^[16]

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