



## The difference between death and taxes is that death doesn't get worse

For many of us, the decision to move to Smith Mountain Lake was a relatively easy one. The lake is an escape – from big cities, traffic, noise, long commutes, and high taxes. But settling here to escape high taxes is hardly a new idea. In fact, long before there was a lake – and long before there was even a 'rat race' – people were drawn to the area we now know as Smith Mountain Lake by the promise of lower taxes.

In 1720, two new counties were formed in the Virginia Colony: Spotsylvania in the north, and Brunswick in the south. Brunswick County was eventually divided into smaller counties, which eventually were further divided and reapportioned until the three counties that now define the lake were formed. Settlers quickly embraced Spotsylvania County, but development in Brunswick County was slow to take off. The reason for this was that most settlements in Virginia had followed existing natural waterways which were necessary as trade routes. The rivers that define this area all eventually flow into North Carolina, rather than to ports within Virginia. Thus, in order to send goods to Virginia ports, roads would have to be built, and this was no small task.