

Land Tax Presentation Notes

For England and Wales 1780-1832 (most useful)

Started in 1692 to raise money for a war in France.
Administered locally – few records survive

Between 1780 and 1832 the tax lists were used to determine voting rights
Good survival rates

Post 1832 there are some records.
Abolished 1963

Family Search – many 1780-1832 records have been filmed by the LDS church
Now digitised and available at the library through Family Search (but not from home)
Not indexed

If you can't find your locality in the FamilySearch catalog, search by county then taxation

Ancestry has images of land tax records for Bedfordshire, Gloucestershire, West Yorkshire, Surrey, London, Dorset (not indexed) & Warwickshire. Images but not necessarily complete coverage

Find My Past has images of land tax records for Cheshire, Devon & Norfolk. Indexed except for Norfolk
Not sure how complete these are.

Tax itself was determined initially as 4/- in the £1, ie 20% of the land value.

Before 1794 Roman Catholics paid double

A quota of the total valuation across England and Wales was assigned to each county

A quota of that was then assigned to each parish

Local commissioners (unpaid) then allocated a tax to individual properties.

Result is the tax paid on a property was the same amount throughout the period

EXCEPT – sometimes quotas were adjusted between parishes – one would pay a higher total and another less. That would show across all entries for a parish

Tax amount never changed and so it fell victim to inflation – paid the same even as your property increased in value

In 1798 & 1799 it became possible to “exonerate” or “redeem” your tax by paying a lump sum of 15 years worth of tax.

In general freeholders took advantage of that as they had secure rights to the property

Leaseholders in general did not redeem their tax

As another example of “*for those that hath shall more be given*” you could redeem your tax by buying government bonds paying 3% interest

Exonerated tax payments were still included in the annual tax list until 1832 (needed for voter ID) but were dropped after that

Ancestry has images of land tax redemptions for 1798 & 1799

These are indexed by name

Search the Ancestry catalog for “land tax”. Choose UK, Land Tax Redemption 1798

Very similar to the annual tax list – owner, occupier, tax amount but also has the date a contract was signed and the number of the contract in a register book. All owners etc of the parish are listed. Lea and Cleverton had many freeholders. The Rodbourne list has just one contract.

Show a picture – Lea & Cleverton

The tax list

Shows name of the landowner

Name of occupier

Tax

Exonerated or not exonerated (after 1798?)

This is not a lot of information

If your family member lived in a town you could be scanning through several pages of names

Example from Malmesbury – slide shows about 1/12th of the entries. I have 272 images of Malmesbury tax records on my computer.

If your family member lived in a village or in a farmhouse finding them is much quicker

Example from Rodbourne – mention tything

This list has “proprietor”, not land owner. Apart from Mrs Hungerford (the lady of the manor) all the others are leaseholders. And even then at least one of the occupants of Mrs Hungerford’s land had a seven year lease at the time.

For farms the occupant can be the leaseholder or copyholder or a tenant – you can’t tell which

For towns the occupant could be a shopkeeper, inn keeper or a whole lot of other occupations – there is no indication. If there is a property description it is usually “land” or “house and land”

Usefulness of records

Reasonably easy to find:

By comparing the records from succeeding years you can find arrivals and departures of people at particular locations. Correlate this with other information – BMDs, wills, deeds

The amount of tax gives some idea of wealth or otherwise.

Tax collectors were local men which gives an idea of their status in the community

If a property passes to another person with the same surname it is undoubtedly a relative

If a property passes to Mrs Surname or Widow Surname you have a death that might not be in the parish register

Like the tithe records you may get the name of a major landowner your family leased or rented from. That gives you a name to search for records in other archives. Large estate records may not be in the County Archives but in other depositories or still held privately

Proviso

Transitions in ownership and occupation may not show in the tax records for several years – mainly I’ve seen a transition recorded within two years of the event, but also up to seven years.

Some examples of what I’ve worked out using land tax records that take a bit of time:

Two examples from the Malmesbury records

Found where a family member lived in early 19th century (involved sources other than land tax)

Tracked the location of Malmesbury Workhouses between 1780 and 1832

One example from Rodbourne

Transfer of fields between farmers

Malmesbury 1

The order of names in the tax list varies – sometimes alphabetical by owner name but often in some other order. Patterns emerge as read through the years with the sequence of names remaining the same in different years, not always consecutive years. I found a pattern of names that I suspected was in one side of the street order. In some years that order was interspersed with other names which I think were for the other side of the street.

So I had an order of names. Fortunately there were other sources of information to determine the street and the location on that street:

Manor map of 1845 – well after 1832 but close enough for some people to be still alive.

Map did not show freeholder names, just leaseholder, but sufficient to make a match to my list

Deeds – I had deeds for my family member and these identified a location as being on High Street between the houses of Mr X on the north side and Widow Y on the south side. Two more names for cross-referencing.

Part of my resultant spreadsheet looks like this – just don't ask how many hours it took. It was all worth while as the house is still there – picture.

Malmesbury 2

Tracking the workhouses was much easier – my motivation for this was the site of two of them (Tower House and Culver House) have a family association. The dates when the Tower House was so used were not well-identified. The use of the Culver House was un-documented to my knowledge. Before the Tower House was used as a workhouse it was the Salutation Inn and dates for that were unknown, and unfortunately, are still unknown.

Result spreadsheet – shows variation in tax across the board

Some tax lists are for 6 months

Picture of Tower House

Rodbourne – a village where my family farmed for 250 years

When the tax for a property changes and others in the same year do not change correspondingly look for what other properties have changed – this will identify property transfers

Example

Thomas Handy occupied Mrs Hungerford's farm (she owned Rodbourne Manor)

In 1780 the land tax for Mrs Hungerford's farm was £7:13:5

From 1782 to 1796 the tax was £12:18:4

In 1780 there are two entries in the list that are not there in 1782:

John Peters £4:7:2

George Russell £0:17:9

$£7:13:5 + £4:7:2 + £0:17:9 = £12:18:4$

This transfer is confirmed in a Thomas Handy's 1786 deed when two new fields appeared compared to his previous lease:

2 closes of meadow or pasture called Neats and Styles Hays formerly Godwins 15A formerly in the tenure of George Russell but now of Thomas Handy

(Styles Hay is a field name in documents from 1558 to 1840)

Similarly for the same farm the tax decreased in 1797 to £10:4:4, a change of £2:14:0.

At the same time the land tax for John Leonard's property increased by £1:16:0 and Daniel Fry's by 18/-, totaling £2:14:0. There are no documents to tell us what land was transferred.

Reference: <https://cdn.nationalarchives.gov.uk/documents/the-land-tax-1692-1963.pdf>