

The Land Tax 1692-1963

Mark Pearsall, Family History Records Specialist, Advice and Records Knowledge, discusses the development of Land Tax and the records available at TNA

The Land Tax was first introduced in 1692 along with a number of other personal taxes to raise revenue by an Act for taxing personal estate, public offices and land.¹ At first the tax was calculated on the actual rental values of land and individual tax assessments were made, but in 1697/98 fixed quotas for each county were established. The four most northern English counties were taxed more lightly than many southern counties (which now makes it impossible to compare land values across the country). Land Tax Commissioners were appointed for each county and the quotas were apportioned to the hundreds and then to the individual parishes or townships. Assessors were appointed for every constablewick or township. The county quotas then remained the same, with only minor adjustments made by the assessors at local level within a parish or township. Even where this was done the total quota for the parish, or township, still remained the same. Only very occasionally, there might be an adjustment between neighbouring townships or parishes. In the 1690s, the tax brought into the Exchequer some two million pounds, about thirty five per cent of the national revenue. Because the quotas never went up, and the rate became fixed at four shillings in the pound, over time it became a smaller proportion of the revenue, some seventeen per cent in the 1790s, and eleven per cent by the 1820s.²

The tax was voted annually from 1692, and from 1702, the annual legislation became known as the Land Tax, although some individuals were still assessed on their shops, stock or employment. This can be seen in surviving Land Tax assessments where individuals are listed under 'Personals'. In 1745, an act specified that freeholders should be entitled to vote only if they were assessed for the Land Tax and in 1780, a further act reinforced this requirement. As payment of this tax qualified landowners to vote in parliamentary elections, Clerks of the Peace in each county were required to keep copies of the parish assessments to make up the poll books at parliamentary elections. Most counties therefore have a good run of Land Tax assessments between 1780 and 1832. In some cases, earlier and later returns have also survived amongst quarter sessions records and county papers in county record offices.³

Local assessments are not always straightforward to interpret. It is not always clear from those listed who are landowners or proprietors, and who are tenants

No. of Register	Names of Proprietors	Names of Occupiers	Sums Assessed			Date of Contract
			£	s	d	
43975	Chas: Chaplin Esq.	Geo: Chaplin	8	1	2	18 July 1799
		Thos: Black	5	11		
		Thos: Brooks	4	10		
		Wm: Osborn	3		8	
		Wm: Hyde	3			
		Wm: Rainby	1	10		
		Rich: Chatterton	1	12		

Assessment for the parish of Raithby cum Maltby, Lincs, showing Charles Chaplin, Esq. proprietor and his contract for redemption 43975 of 18 July 1799 (IR 23/47)

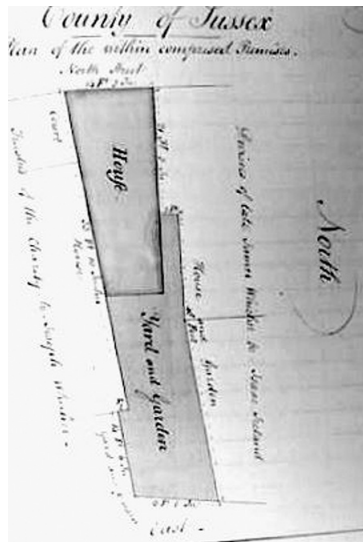
or occupiers. Although landowners were liable to pay the tax, in many parishes the tenants may have actually paid the tax and claimed the money back from their landlord in the form of a rebate. Some small landowners may have been omitted and some of those listed in early assessments may be copyholders or substantial leaseholders rather than actual freeholders. Properties are not described in any detail (if at all) although occasionally you can tell from the name and brief description if the land included buildings. There are also returns of those paying tax on their stock-in-trade, shops, salaries etc rather than on land, but these are usually recorded as such. Although the quotas did not change, the local assessors sometimes made adjustments of the property valuations within the district depending on local circumstances. Between 1713 and 1775, the tax rate in the pound (originally four shillings) varied between one and four shillings before being permanently fixed at four shillings from 1776. In time, the tax became a nominal sum more inconvenient to collect than onerous to pay.

In 1798, the Land Tax Redemption Office was created under a registrar, and the Land Tax became a perpetual charge, which could be redeemed by the payment of a lump sum and landowners were thereby exonerated. The lump sum equalled 15 years tax, but the tax could be redeemed by purchasing 3 per cent consols in government stock which would yield an annuity exceeding the tax by a fifth. Owners of land valued under 20 shillings ceased to be chargeable. Land Tax from 1798 to 1802 could also be redeemed, but not exonerated, by third parties as a way of raising more revenue. Later Land

Tax acts varied the terms and conditions until compulsory redemption was introduced by the Finance Act 1949⁴ when land changed ownership either through inheritance or sale, and the Land Tax was finally abolished by the Finance Act 1963.⁵

The National Archives holds the quotas and assessments for England and Wales under the Land Tax Perpetuation Act 1798.⁶ These returns cover all Land Tax parishes for 1798, with a few assessments for 1799 and even 1800. These are in the series IR 23 and list most landowners and their main tenants, but not sub-tenants so the assessments do not include all occupiers (or those owning land valued at less than 20 shillings). They are useful for identifying the major landowners in order to look for manorial records and estate papers. You can search the Manorial Documents Register for manorial records, and Access to Archives and the National Register of Archives for family and estate papers. As part of our catalogue improvement programme, we are listing the Land Tax parishes and townships by name at item level. This will enable researchers to identify particular places and order copies of the assessments. At present there are no name indexes to the assessments in IR 23, but they have recently been digitised by Ancestry, who are compiling the metadata to make them searchable by name online, although it will be difficult to identify many individuals as many occupiers are only listed as 'Mr Brown' or 'Widow Green', without full names.

Where Land Tax was redeemed there will be a register number and contract date. These are listed in the Parish Books of Redemptions in series IR 22, and the contracts are written out in the Registers of Redemption Certificates in series IR 24. The contract or certificate gives more detail of the properties included in the redemption, with brief descriptions of the type of property; land, house and land, farm etc with their tenants listed. Very occasionally in some contracts, a plan of the property may also be included. The description may be fuller than in the assessments as all tenants or leaseholders are recorded. The quotas and assessments (IR 23) may just refer to 'John Smith & others' whereas in the contract (IR 24) they are all recorded. However, they still do not include others who sub-let houses or cottages from the tenants. Roman Catholics paid double tax until an act of 1794 allowed them to appeal against overpayment. Claims allowed or disallowed after 1828 are in IR 23/122-126. Land that had been owned by Catholics might still be charged at the double rate even after



'Message, tenement and dwelling house in North Street, Petworth, Sussex, now in the tenure or occupation of James Ellis' (IR 20/1)

the property had passed to Protestant owners. This again was because of the fixed quota system although amendments could sometimes be made at parish level.

Though a useful source for landownership and occupiers in parishes, the information has to be treated and used with caution. Not all landowners or tenants will be recorded and the poorer sub-tenants and labourers will be missing completely. Individuals can be difficult if not impossible to identify and many will appear several times in a number of parishes. The large landowners will appear in a number of counties across the country and individuals will appear both as

landowners and occupiers in different parishes or even within the same parish. The relationship between Land Tax payments and acreages, because of regional and local variations, make it impossible to compare parishes across the country or even within a county. The amount of tax paid may be for agricultural land either pasture or arable, or for a farmhouse and outbuildings, or in a town for a house, shop or manufactory and it is not possible to say which of these is being taxed. Even land of the same acreage might not be valued and taxed at the same amount, if one piece of land was more productive than the other it may be assessed for more tax. These records therefore, both the Land Tax returns of 1798 now held by TNA and the county assessments, particularly those between 1780 and 1832 held in record offices, should be used in conjunction with other parish and township records. Where they exist, they should always be compared with enclosure or tithe records and estate rentals and surveys. The chief value of the Land Tax returns is that they can be used to identify landownership patterns in a parish or county and give researchers a link to other sources for family, manorial, estate and parish records which survive in county and national collections.

Notes

1. 4 William & Mary c.1
2. Calculated by Peter Mathias in *The First Industrial Nation*, (London, 1967)
3. Consult Jeremy Gibson, Mervyn Medlycott and Dennis Mills *Land and Window Tax Assessments* (Birmingham: Federation of Family History Societies, 2nd edn 1998) for local holdings arranged by county.
4. From April 1950
5. This took effect from 25 March 1963
6. 38 Geo. III c.60