

LAND TAX

ORIGINS

Land Tax was one of the many ways in which money was raised from the population. From the 12th to the 17th centuries there were Lay Subsidies, a tax levied on things such as goods and crops, and sometimes on land and buildings. There was a minimum value before taxation so poor people were exempt. Some records exist, mainly at the PRO. In the 16th and 17th centuries there was a variety of taxes on land, buildings, goods and wages. There were poll taxes in the 14th, 17th and 18th centuries. From 1662 to 1688 there was a Hearth Tax, for which many records exist, some in County Record offices and some at the PRO. There was a Window Tax from 1696 to 1851, for which some records exist, mainly in County Record Offices. There were many other taxes, records of some of which exist: servants, horses, dogs, sheep, carriages, silver plate, game, coats of arms, uninhabited houses and even hair powder were all taxed at one time or another. Income tax began in 1799.

Land Tax was introduced in 1693 and continued until 1963.

LAND TAX BASIS

The tax was levied on land with an annual rental value of more than 20 shillings, also, for a short time, on certain personal property. Roman Catholics were charged double tax until 1831. Documentation and collection of the tax was organised by county, hundred and parish. In 1798 the tax became a fixed annual charge and many people purchased an exemption from paying it.

LAND TAX RECORDS

The records consist primarily of assessments and returns. They list landowners, also known as proprietors, and from 1772 the occupiers of a property. The proprietor might not be a freeholder, but a copyholder or long leaseholder. An occupier might be a tenant or a sub-tenant. Assessments were produced annually or quarterly, and usually specify the type of land and the amount of tax assessed. Returns record how much tax was actually paid. Most surviving records are in County Record Offices.

The survival of documents from before 1780 varies from place to place, and often only limited records exist. There is in the PRO an almost complete list for England & Wales for 1798. From 1780 (and a little earlier in some counties) until 1832, duplicates of the assessments for counties were lodged with the Clerk of the Peace. Payment of land tax was evidence of qualification to vote for parliamentary elections and the Clerk was responsible for producing lists of voters. These duplicates survive for many places as part of Quarter Sessions records. Note that boroughs were different in that payment of land tax was not relevant to voting so these duplicate lists were not made. From 1832 the introduction of electoral registers made all land tax records unnecessary for electoral purposes. Some records do however survive.

LAND TAX ASSESSMENTS

The information given on assessments after 1798 is fairly standard under the following headings. The information on earlier records varies and sometimes only one name is given without identifying whether this is the owner or occupier.

- Rental. Often not shown but was the annual rental value as evaluated in 1698. In most parts of the country there was no subsequent re-evaluation and both rentals and assessments got progressively out of step with the real economy.
- Name of Proprietor. Generally reliable, though as noted above long term lessees and copyholders rather than owners proper may appear. The entry may not be quite up to date and should not be taken as evidence that a particular person was in fact alive at that date.
- Name of Occupier(s). Not all occupants may be listed; the entry may read, for example, "Wm. Smith & others" if referring to a row of cottages. Initials and first names do not always appear. "Ditto" can mean occupied by the proprietor, i.e. reading across from the previous column, rather than the same occupant as on the line above. It is clearer when "self" is entered as the occupier.
- Property. Generally not found before 1825. Usually just quotes "land" or "house", although sometimes a more specific description is given, e.g. "mill" or "shop".
- Sum assessed. This is the amount of tax levied.

An example of land tax records is given overleaf. In these particular records, sometimes the list of proprietors was in alphabetical order, sometimes the list of occupiers, and sometimes neither.

North Cheshire FHS October 2005

LAND TAX ASSESSMENTS FOR SUTTON IN ASHFIELD, NOTTS

The surname of interest is **ALVEY**

Year	Proprietor	Occupier	Property	Sum Assessed
1810	Alvey James	<i>Indistinct</i>		9/-
1811	<i>First page missing</i>			
1812	Alvey James	James Alvey		
1813	<i>All the "A"s missing</i>			
1814	Alvey Jas.	Alvey Jas.		9/-
1815	<i>All the "A"s missing</i>			
1816	Alvey James	self		6/9
1817	Alvey James	self		6/9
1818	Alveys assignees	Rich'd Tadsbury		6/9
1819	Alveys assignees	Rich'd Tadsbury		6/9
1820		Alvey Joseph		1/-
1821		Alvey Joseph		
1822	Glazebrook Paul	Alvey Joseph		2/-
1823	<i>Badly written up; no sign of an Alvey</i>			
1824	<i>Missing</i>			
1825	<i>Missing</i>			
1826	Glazebrook Paul	Alvey Joseph	Building	2/-
1827	Glazebrook Paul	Alvey Joseph	Building	2/-
1829	Glazebrook Paul	Alvey Joseph	Building	2/-
1830	Glazebrook Paul	Alvey Joseph	Building	2/-
1831	<i>Missing</i>			
1832	Glazebrook Paul	Alvey Joseph	Building	1/11

The first occurrence of Alvey is a James in 1810. It seems that between 1817 and 1818 James (or another Alvey) leased his property to a Richard Tadsbury, assuming that it is the same property, of course. Only one James is known of in Sutton at that time, who was born in 1760 and died in 1848. Unfortunately his occupation is not known.

Joseph Alvey first appears in 1820. At this time there was only one adult Joseph recorded in Sutton. He was born in 1779, married in 1804 and died in 1853. His occupation is first recorded as framework knitter and later as hosier, i.e. owning a number of frames and buying in the work of other men. In his will of 1852 he left 14 houses. The land tax records suggest that he was starting to make his way in the world by 1820.

There is no established close relationship between these two Alveys. It was a common Nottinghamshire name.

The fact that these two men paid tax means that they should have appeared in the Poll Books. Whether or not the relevant ones have survived has not yet been investigated.

BIBLIOGRAPHY

These notes have been compiled from "Ancestral Trails", by Mark Herber, which has a number of examples and from "Land and Window Tax Assessments", by Jeremy Gibson, Mervyn Medlycott & Dennis Mills. The latter also lists the location of surviving records.

The example given is from personal research by Roger de Mercado.