

## **Land Tax Assessments**

Land tax assessment (LTA) records are valuable to family historians because they list year by year the names of the owners of land in each parish, and (in theory at least) the names of the occupiers. They also give some indication of their social standing.

### **What was the Land Tax?**

One of the innovative schemes of the British government to increase revenue. Introduced in 1692, in the reign of William III and Mary, and finally abolished in 1963. Administered at the local level, and based on a tax quota for each parish which did not vary.

### **Survival of Land Tax Assessments**

The survival of the tax lists has generally varied a great deal from county to county, hundred to hundred and parish to parish. Few survive from 1692 to 1780, but Devon Heritage Centre has a few among the Quarter Sessions records for the Hundred of Coleridge (South Hams area).

The records from 1780 to 1832 have survived in much greater numbers, as duplicates among the County Quarter Sessions records. This is because the Clerks of the Peace in various counties used them to establish men's electoral rights. From 1780, payment of land tax on freehold property worth £2 or more a year qualified a man to vote.

### **Use of Land Tax Assessments**

The land tax assessments in the Quarter Sessions records are organised by Hundred, and listed in this way in our catalogue. However, the originals and microfiche copies are stored in alphabetical order of parish.

Early assessments sometimes contain the minimum of information. From 1798, common printed forms were introduced, though they were not universally used until later. Some parishes still drew up their own hand-written version of the form. The layout is described below:

#### **Proprietors' names**

Before 1798, there is often ambiguity about whether the owners or occupiers are listed as proprietors. The names can be out of date, as changes were not always updated straight away. The term "late" before a person's name may indicate a recent death, or the sale of the property. Also persons with a long-term lease on a property or a copy-hold tenancy who were not strictly the owner, may be listed as the proprietor.

Titles such as Reverend, Dr., Sir, Esquire and Mr.(a gentleman) are used to define status. Remember that many owners were non-residents. Woodland in a parish could be "occupied" by landowners whose mansion houses were many parishes away. They may have in this case merely sold the timber out of the woodland for profit.

From 1798, the tax could be redeemed or exonerated with a lump sum payment equivalent to 15 years' annual tax. Because of the need to record voting rights, men's names were retained on the list until 1832, but details of occupiers may be omitted.

### **Occupiers' names**

Labourers were usually not named individually – e.g. the occupiers of a row of cottages may be listed as "William Soper and others", and tenants of small pieces of land may not have been listed individually. Where families shared a cottage or piece of land, only the main occupier was listed. First names are not always recorded – names such as "Lowton and others" or "Widow Weekes" may be used. The word "ditto" can be confusing. Male heads of household are always listed, where they exist, and other members of the household will not be mentioned. The link between one occupier and the next is not often stipulated, so it may be hard to work out the family relationship, if any, without referring to parish registers or other records.

Occupiers could hold land in more than one parish and did not always live in the parish where they are listed in the Land Tax Assessments. Their farmland may have stretched into a neighbouring parish.

### **Names or descriptions of estates or property**

Not always detailed, though the names of individual large properties like farms, mills and inns are usually given. Sometimes the term "house and garden" is the only description used and the property has to be identified from others of the same description, by an initial reference to title deeds or leases, or by the amount of tax assessed on it, which stayed the same from year to year. The position of the property in the list when compared to other properties is usually also consistent from year to year. This is not necessarily true if the property is split up and sold or split between heirs, or if the land tax assessor has decided from a certain year to start arranging the list alphabetically.

The land tax assessors often acted as collectors as well, and were often parish office holders – overseers of the poor for example, who collected the poor rates, especially in small parishes. You will be able to see examples of their signatures and perhaps identify ancestors through comparison of the signature with a marriage register entry.

### **Sums assessed and not exonerated; sums assessed and exonerated**

Sums assessed are the amounts of tax charged. Comparison of amounts within a list gives an idea of the size and value of the property. Cottages and gardens are obviously taxed at smaller amounts than farms and estates. Between 1772 and 1909 the rate remained at 4 shillings in the £. In 1798 properties valued at under 20 shillings per year were officially exempted from paying land tax.

From 1798, redemption (redeeming of the land tax) by owners led to exoneration from the tax, and such properties and their owners were listed separately at the end of the assessment. Third parties could also purchase the tax from 1798.

### **Land Tax Assessments after 1832**

From 1832, reform of the voting franchise meant that duplicates no longer had to be collected or retained in Quarter Sessions records. Those from 1832 onwards contain incomplete lists of owners and occupiers, as those redeeming the land tax with a lump sum no longer had to be included on the lists.

### **Locating Land Tax Assessments**

Quarter Sessions records are now generally held in the local County record offices and heritage centres. Land Tax Assessments for Devon, 1780 to 1832, are held in Devon Heritage Centre; they have been filmed by the Mormons, and are available on microfiche in the search-rooms at Devon Heritage Centre and North Devon Record Office. This series is also available on microfilms which can be ordered at Mormon Family History Centres in Devon, as well as in other parts of the British Isles and overseas. If you live outside the county of Devon or overseas, you can find the address of your nearest Mormon Family History Centre through the FamilySearch website page at <https://familysearch.org/locations> .

For one Devon Hundred (the Hundred of Coleridge) there are earlier land tax assessments for two years (1747 and 1751) in the mid-18<sup>th</sup> century for the constituent parishes as well. The above land tax assessments are listed in a folder titled "Land Tax Assessments" on the searchroom catalogue shelves at Devon Heritage Centre.

There are also collections of later Land Tax Assessment records for some parishes; some of these can be found in Quarter Sessions records and others in a number of separate Land Tax Commissioners' deposits made many years ago, as well as isolated records in family and estate, solicitors' and parish collections.

The land tax assessments in the above deposits were not stored according to accession number, but many years ago were sorted into parish order, and thus were listed in that order, with date coverage of each. This typed list is also found in the abovementioned folder titled "Land Tax Assessments" on the searchroom catalogue shelves at Devon Heritage Centre.

Another two deposits of 19<sup>th</sup> century land tax assessments, together covering 34 parishes, deposited many years ago in the Exeter City Library but now held in Devon Heritage Centre, and bearing the reference nos. DD.23883-23999 and DD.35058-35398, were also listed in parish order, with date coverage of each. This typed list is also found in the abovementioned folder titled "Land Tax Assessments."

The only entirely uniform record is for 1798, covering almost the whole of England and Wales, and this is now kept in the The National Archives at Kew.

### **Indexing of Names in Devon Land Tax Assessments**

Some years ago, the Australian Institute of Genealogical Studies Inc., based in Victoria, Australia, began a project to produce an index to the names of heads of households in Devon parishes, using the land tax assessment records as their source. Originally the Institute produced, in booklet form, indexes of heads of households in 42 Devon parishes, as transcribed from the lists of landowners and occupiers in land tax assessments. Further parishes were indexed, and a larger index was made available on CD-Rom. This index on CD-Rom lists the names of over 310,000 people, with their dates and parishes, taken from the Land Tax records of 108 Devon parishes, and includes the 42 parish indexes previously published by AIGS in booklet form.

Each record on the CD is linked to a map of Devon pinpointing the parish, and to a parish profile adapted for family history purposes from White's *History, Gazetteer and Directory of Devonshire, 1850*.

The CD-Rom can be ordered by email from the Australian Institute of Genealogical Studies Inc. See their Sales webpage at <http://www.aigs.org.au/Sales.htm>

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