



Taxation records for Surnames

Benjamin Franklin, one of the Founding Fathers of the United States, once famously observed that there is nothing certain in life, except for '**death and taxes**'. This is just as well for family historians, as taxes are a less well-known genealogical source for research.

The existence of records for the period 1377-1851, resulting from national legislation, which contain lists of **names**, are mostly the names of tax-payers (and of those who did not pay the taxes, for various reasons), and the Association Oath Rolls, with the names of those who swore loyalty to the Crown in 1695.

When researching family and local history, one seeks the names of individuals but knowledge of them is usually scanty, their appearance in some of the records will add to that knowledge: that they existed at all; that they were alive at that time; that they were living in such a place, their absence proves little or nothing, it's a lucky dip.

The majority of the taxes and their records relate to the reign of Charles II (1660-85), of which the **Hearth Tax** generated by far the most (surviving) records, and therefore is the best known and most useful. Others were the **1661 Free and Voluntary Present to the King, Subsidies and Aids**, and the **Poll Tax**. On the accession of William and Mary, the Hearth Tax was repealed (1689), being replaced eventually by the **Land Tax** and **Window Tax**, a few records of which survive pre-1715, and these only for the more prosperous, and for a short time, the **Marriage Tax**, which is of great use and interest to genealogists but unfortunately only exists for a few places.

The records at **The National Archives**; the Association Oath Rolls are in **series C.213** and the tax records are virtually all in **series E.179**, including Exchequer K. R. Lay Subsidy Rolls, dating from the reign of King John. From 1660 few were either Subsidies or confined to the laity, and for the purpose of TNA they are so categorised. The **E.179** typescript calendar was published by the **List and Index Society**, vols. 44 (Beds. – Essex), 54 (Glos. – Lincoln), 63 (London – Somerset), 75 (Staffs. – Yorks.), 87 (Wales, Cinque Ports, Royal Household) (1969-1973). The calendar indicates which tax records including lists of taxpayers 'names' and well over a thousand of these documents have been examined, and anyone studying **E.179** records in any depth should refer to this calendar.

Against each document in TNA, the reference or call number is shown in **square brackets** and when referring to or ordering up such records, the series number **E.179** (or **C.213** for Oath Rolls) **must** precede this. The figure in **round brackets** refers to the *very* approximate number of persons named. This has been calculated in an attempt to show the extent of any document and thus its likely use to the researcher!

The Free and Voluntary Present to King Charles II

A statute of 1660 provided for the collection of a “free and voluntary present” for the newly restored monarch, in order to clear his debts. This was one of the first attempts by Parliament to raise money for the King on his restoration and although it was voluntary, most of the better-off did subscribe, but response was variable, often probably depending upon the zeal of the collector.

Fairly complete returns of names survive for about 30 English and Welsh counties containing about 130,000 names in total. Surviving returns listing individuals (and often their occupations), are held at **TNA**, in **series E 179**, arranged by county, then hundred or borough, and this neglected source would repay attention, if only for comparison with the Hearth Tax.

The Hearth Tax

This was imposed in 1662 and occupiers of houses (rather than owners) were taxed two shillings on each of their hearths, to be collected in two instalments, due at Lady Day (‘L’) 25th March and Michaelmas (‘M’) 29th September. The poor were exempt, but nevertheless were often listed. In later returns (1664-66) they were often shown separately, and in the early 1670s there were special printed forms on which parish officials could list those so exempt.

The first collection was at Michaelmas 1662 and continued until 1689, but because of the different authorities responsible at different times, records were returnable to the Exchequer only from Michaelmas 1662 to Lady Day 1666 and again from Michaelmas 1669 to Lady Day 1674 but occasional records outside of these dates are often found both at **TNA** and at local records offices.

Assessment lists was drawn up to show what people were expected to pay, and the list of returns; what they actually did pay – but the assessment was often marked with the payments, thus becoming the return. For the purpose of most researchers the names and number of hearths are shown in either, and for assessments after 1662, and in particular in 1664, the 1662 list was copied for the use of the collectors, and thus a 1664 return probably lists the **1662 householders**, annotated to show changes in occupation, and increases or decreases of heaths etc.

The 1662 list is often found to have the names of more householders than those of later years, or at least a greater number of hearths assessable. Although paupers and some other people were not chargeable, the law required them to be listed from 1663 and this makes these returns even more useful.

There are often returns of 'arrears' for 1662-65, whilst the tax assessments/returns will be in English (possibly with roman numerals for the hearths) and in secretary or other normal contemporary handwriting, these lists of arrears are more formal legal documents, in **Latin** and in the less familiar court hand however, usually relatively few names are given in any case ('constables' arrears only list the constables name).

The Exchequer's accounts and administrative records of the hearth tax are held at **TNA** in **Exchequer Papers** and the **State Papers Domestic**. The rolls listing taxpayers' names are in **series E.179**, and were published by the List and Index Society. A database to the records in E.179 has been produced, listing the places covered by each tax (not the names of the taxpayers) so that all the taxes for one place (and then the lists of taxpayers) can be found easily by researchers. The hearth tax assessments are arranged by county, then by hundred and (within each hundred) by parish.

Single returns for complete counties in England and Wales have been published for Bedfordshire, Cornwall, Derbyshire, Devon, Dorset, Kent, Leicestershire, Norfolk, Northumberland, Nottinghamshire, Oxfordshire, Shropshire, Somerset, Staffordshire, Suffolk, Surrey, Sussex, Westmorland, Merionethshire and Pembrokeshire. Editions comparing all survival returns have been produced for the Isle of Wight, part of Warwickshire, Ealing Middlesex and Banbury in Oxfordshire.

Over the years, many of these returns have been published, but there's now a project which aims to bring all published records together and to transcribe and digitise all of the surviving records, creating a fully searchable database in the process.

The **Centre for Heath Tax Research** has recently launched the Hearth Tax Digital website <https://gams.uni-graz.at/context:htx> in association with the University of Graz, in Austria. The site currently hosts records from Durham, the East and West Ridings of Yorkshire, Westmorland, Middlesex and the Cities of London and Westminster, with the promise of much more to come. The website is entirely **free to search** and includes some excellent background material...

Subsidies

These had been the main means of raising money before the Civil War, and they occur again during the 1660s. Collection was by instalments, so they are difficult to date precisely and only the wealthier members of the community were affected, gentry, landowners, and the more substantial tradesmen. Surviving records are at **TNA** but often in poor condition.

Lay subsidies

Lay subsidies were taxes that were levied from the 12th to 17th centuries on moveable personal property (such as goods, crops or wages) above a variable minimum value. Subsidies were also sometimes levied on land and buildings. The taxes were called lay subsidies because clerical property was exempt, although there were separate clerical subsidies. Most surviving lists, known as the subsidy rolls, are held at **TNA** in **series E 179**.

It is fortunate for genealogists that the Tudor monarchs made great use of subsidies to raise income and it also assessed individuals. The records since 1523 therefore list taxpayers' names (although Wales was exempt from subsidies until 1543 and Cumberland, Northumberland and Westmorland were exempt until 1603). The subsidies from 1523 taxed a person on the basis of his wages, the value of his goods or his income from land. Surviving documents, containing many taxpayers' names, are on rolls of parchment (in **series E 179**), usually arranged by hundred, providing the date of assessment, taxpayers' name, the amount of a man's taxable assets or the amount of tax he actually paid, and if a man had land or goods in more than one place, he could therefore obtain a certificate of payment (or of residence) so he paid all his tax in one 'hundred' district. Surviving certificates are in **series E 115** or **E 179** and **TNA** holds an alphabetical index to the taxpayers to whom they relate. Indexed transcript of the subsidy assessment rolls, for London in 1541 are available (about 4,000 names listed in **series E 179/144/120**), and in 1582 (about 7,200 names in **series E 179/251/16**).

During the 16th century the Tudors also relied on the Royal Prerogative to raise taxes such as benevolences or forced loans (many not repaid). Particularly important are the forced loans of 1522/23, which were assessed on the basis of assessment known as military surveys, undertaken in 1522. Commissioners listed the names of all landowners (and all other males aged over 16) with the value of their goods, thus providing the government with records of the wealth and military strength of England. Surviving lists of names are mostly in **series E 179** or **E 351** at **TNA** and some have been published...

Aids or Monthly Assessments

As the counties were responsible for raising fixed tax quotas, lists of the taxpayers were not forwarded to the Exchequer, and there are rarely any records at **TNA**. Surviving lists are to be found in city and borough record archives, particularly for London, Bristol, Shrewsbury, etc.

The Poll Tax

Poll taxes were head taxes that were raised in the 14th, 17th and 18th centuries but men in receipt of poor relief were generally exempt. This tax which can list not just the head of the household, but also his family and the servants, and was levied in 1377, 1379, 1381, 1641, 1660, 1667, 1668, 1669, 1678, 1689, 1690, 1691, 1692, 1693, 1694, 1697, 1698, 1699, 1702 and 1703. The poll tax returns of 1377, 1379 and 1381 are at **TNA** in **series E 179**. These are in Latin and usually note taxpayers' names and the tax paid, but sometimes also note occupations and even relationships between household members. A few assessments survive for taxes of 1641 to 1703, mostly in **series E 179** but mainly at county records offices and the returns are arranged by county and by hundred. These lists also give interesting evidence of mobility.

Marriage Tax, 1695 – 1706

A tax also levied on burials, births and marriages, and bachelors over 25 and childless widowers. Effectively this could give a census of the whole population but records rarely survived. Those for Bristol have been published, and an index to London within the city walls. A few others may be found in borough archives at Leicester, Shrewsbury, Southampton, etc. However, the Marriage Duty Tax of 1695 failed to raise sufficient revenue for the government and was repealed in 1706.

Land Tax

A major tax levied on land with an annual value of more than 20 shillings, instituted about 1692-3 and continuing in some form until the mid-20th century, it was collected from 1693 until 1963 although the most extensive surviving records are from 1780 to 1832. Catholics were charged double tax from 1692 to 1831. Collection was organised by county, hundred and then parish. Land tax records consist primarily of assessments and returns, and they list landowners (proprietors) and from 1772 the occupiers of a property. Returns note how much tax was actually paid and most surviving records are in county records offices or borough archives, and they are listed by county. However, lists of those paying land tax often survive up to 1949, when redemption of future land tax was made compulsory whenever property changed ownership. The tax was finally abolished in 1963.

Land tax redemption office records

In 1798 property owners were given an option to commute their future land tax by contracting with the tax commissioners to make a single lump sum payment that was equivalent to 15 years' tax. The commissioners therefore prepared registers listing those who were liable to tax in 1798. The registers (at **TNA** in **series IR 23**) consists of 121 volumes and constitute an almost complete set of land tax assessments for all English and Welsh counties, they list the names of proprietors and occupiers and also the amount of tax assessed, but they rarely identify properties. The records are arranged topographically, by county, hundred and parish or borough. **Series IR 22** contains the parish books of redemptions, which list, by county and then parish, the redemption's name, the name of the occupier, the amount of tax and the contract number.

Window Tax

This unpopular tax was levied from 1696 until 1851, although it was not strictly enforced in the last years. Surviving returns for England and Wales are generally in county records offices, although a few are held in the **National Library of Wales**, **TNA** or other archives.

The collection for distressed Protestants in Ireland, 1642

Civil war broke out in Ireland in late 1641. In 1642 an act of Parliament authorised sheriffs, churchwardens and parish overseers to collect gifts and receive loans, on behalf of the Crown, to be used for the relief of Protestant refugees. The collectors listed the contributors' names (including women) and the surviving returns for the collections (at **TNA** in **series SP 28** and **E 179**) are arranged by county and parish. They list contributors and the amount paid.

Association Oath Rolls, 1695-1696

Following a plot against King William **III**, the Act of Association of 1695/6 required all those holding public office to take an oath of association, vowing to combine with others for the "preservation of His Majesty's royal person and government". Rolls listing the names of those taking the oath were compiled by county and are at **TNA** in **series C.213** and in some county records offices; they include clergymen (both Anglican and non-conformist), gentry, army and navy officers, other public office-holders, freemen and many other people. In fact, the rolls were open, in most places, for all adult male householders (and sometimes women) to sign. Coverage varies considerably, but the rolls for some areas are fairly comprehensive lists of adult males. There are 473 rolls but they have not all been individually examined.

Although the Oath was taken in Scotland and probably in Ireland, rolls do not survive neither at the National Archive in Dublin nor at the Scottish Record Office (except for members of Parliament). Locally made lists of signatories in Scotland might be found dispersed among private title deeds, court records or burgh records. But the records for the Hearth Tax and the Poll Tax in Scotland and the Hearth Tax in Ireland are available...

Finally, **income tax** was first introduced in 1789, but was repealed, and then reintroduced in 1803 until 1816. The tax was again reintroduced in 1842 but for many years only affected the wealthier classes. The names of taxpayers were erased from returns up to 1816, but some lists of defaulters and persons in arrears are in **series E 182** at **The National Archives**...

Dating; where possible the documents have been given a precise calendar year date, and with the Hearth Tax, 'L' or 'M' for the Lady Day and Michaelmas collections. These can be confused by returns covering more than one collection, and by bearing dates of the actual time the document and tax money was sent in, or the assessment was prepared. Sometimes the only date found is a regnal year and (fortunately the regnal year for Charles II was from 30th January, so mostly coincides with the calendar year).

Links – <https://discovery.nationalarchives.gov.uk> log-in and scroll down and click on 'Family History' with guides available on ***How to look for records of...***

For county archives; <https://discovery.nationalarchives.gov.uk/find-an-archive> the list of over 2,500 archives in the UK.

Bibliographic details of some records under the appropriate counties with comments are available from the U3A Genealogy Subject Adviser on request...

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