



A short guide to Tax Records

Tax records can be useful to family history researchers as they are some of the earliest records that can positively place a family in a parish. Some of them can also give an idea of where on the social ladder the family belonged although some taxes were restricted to the better off families.

◆ Land/Property Tax

- ◇ Levied on owners of land in each parish and organised by Hundreds from 1692, this tax was collected at a County level.
- ◇ Shropshire holds only a few pre-1832 returns but there is a transcript of the 1822 returns (Ref: 6001/1883).
- ◇ We hold some earlier returns for Shrewsbury Borough, Ludlow Borough, Wenlock and some others and 20th century returns for most divisions.
- ◇ Some earlier returns can be found in Estate records e.g. the Powis Estate collection which contains returns for Clun and Bishop's Castle (Ref: 552/18)
- ◇ Check the Land Tax folder (black) in the Search Room for more details.

◆ Assessment Rolls – Duties on marriage, birth, burial entries in parish registers, bachelors over 25 and childless widowers

- ◇ Levied to support the war against France in 1694 and repealed in 1794, the returns list all members of a household and occupations.
- ◇ We hold a transcript of the returns for Shrewsbury and its liberties 1695-1702 (Ref: 3763/21/1-2, 3763/22/1-2). The fragile originals are ref: 3365/275-279. We also hold some returns for Bridgnorth, 1661-1698 (Ref: BB/D/2/4/1).

◆ Poll Tax

- ◇ This was a form of personal tax and assessed everyone, except paupers.
- ◇ Returns for Shrewsbury c1378-1381 are available on microfilm 143
- ◇ Returns for the Bradford Hundred in 1661 are available on microfilm 84
- ◇ Shrewsbury Borough records contain returns 1660-1702 (Ref: 3365/239, 255, 259, 263, 267, 268) and among the Bridgnorth Borough records is a return for 1689 (Ref: BB/D/2/1/3). Ludlow returns for 1689-1698 are also available (Ref: LB/8/3/42-53)

◆ Hearth Tax

- ◇ A national tax of 2s per hearth in a property paid in two portions during the year. Arranged by parish and Hundred these provide a list of householders. The poor were exempt.
- ◇ We hold returns for 1662 (Ref: microfilm 84) as well as a printed and indexed transcript of the 1672 returns (Ref: C62)

◆ **Window Tax**

- ◇ Window Tax replaced Hearth Tax in 1696 on houses with more than a certain number of windows.
- ◇ Returns give the name of the taxpayer and the location of the house and assessments survive for Shrewsbury Borough, some years between 1697-1782 (Ref: 3365/288-298), Ludlow Borough, some years between 1696-1775 (Ref: LB/8/3/85-155) and Bridgnorth Borough 1792 (Ref: BB/D/2/2/1)

◆ **Ship Money – 1635 to 1639**

- ◇ This was an unpopular tax, levied by Charles the First on property across England to pay for ships to protect England.
- ◇ The lists of property holders in Shrewsbury has been transcribed and indexed. (Ref: D44 v.f.)
- ◇ Ludlow Borough records hold similar lists to the above (Ref: LB/8/3/4 and MI17143)

◆ **Lay Subsidies**

- ◇ This was a national tax on lands/personal property or wages.
- ◇ The 1327 Lay Subsidy Roll has been published in the Transactions of the Shropshire Archaeological Society (Reading Room shelves)

◆ **Rate Books**

- ◇ A record of the names and payments of those assessed for the parish poor rate, highway rate or local authority rate.
- ◇ These can be found in parish and borough records or poor law union and district authority records for later dates. (e.g. Church Rate Book Ref: P25/L/Fiche 66-68 Beckbury)
- ◇ Highway Rate book (Ref: P162/N/2 Linley)
- ◇ Sanitary Rate book (Ref: P173/L/4 Loppington)

◆ **Dog Tax**

- ◇ Levied on owners of dogs from 1796 to 1882.
- ◇ Parliamentary Bill relating to Dog Tax (Ref: 112/12/Box32)
- ◇ A brief reference to Dog tax is in the Shrewsbury Borough Collection, 1829 (Ref: 3365/680/1/8) and Lilleshall Parish Collection, 1819 (Ref: P161/P/4/1)

◆ **Further Reading**

- ◇ Gibson, Jeremy. Land and Window Tax Assessments (336.22 Reading Room)
- ◇ An Act for granting an aid to His Majesty by a land tax, to be raised in Great Britain for the service of the year 1736 (qC41.2)
- ◇ Gibson, Jeremy. The Hearth Tax, other later Stuart tax lists and the the Association Oath Rolls. (336.22 Reading Room)

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