

Effingham's Land Tax Records on *Ancestry*

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Land Tax records are one of the few sources providing details of which persons owned and/or occupied properties from the late 18th century to the early 19th century. They become a little more detailed as time progresses through that period, in particular offering, in many cases, clear identification of the properties. The original records for Effingham can be inspected at the Surrey History Centre or perused online on Ancestry, as explained in this article.

Land Tax records

Effingham's surviving Land Tax assessments for the years 1780-1832 (except 1794 and 1797 which are missing) are held by Surrey History Centre at 130 Goldsworth Road, Woking, Surrey GU21 6ND [SHC Ref: QS6/7/75]:

https://www.surreyarchives.org.uk/collections/getrecord/SHCOL_QS_82_1_1_55

SHC holds other Effingham Land Tax records not so far filmed by *Ancestry*.

'Land taxes' were first imposed sporadically by government before the Norman Conquest, but became particularly referred to by this title from the late 1600s. From 1798 the Land Tax was levied every year until 1963. Each parish was assessed for a particular sum, appropriate proportions of which were then allocated to the separate landowners in the parish so that together their contributions would yield the required total. Thus the richest with most acreage should pay more than those with less. Around May of each year two assessors from amongst the village residents would draw up the schedule listing all the land-owners and the payments they were required to make. This schedule would have to be examined and agreed by an outside commissioner. Each resident then had to make their payment by 25 March of the following year. Once assessed, the amounts often stayed static for years on end.

Local Land Tax records feature amongst the preserved Surrey Quarter Sessions records, since these documents became useful for electoral purposes:

'To lessen the number of disputes at parliamentary elections 18 Geo.II, cap.18 (1744-45) required sealed duplicates of the Land Tax assessments to be delivered to the Clerk of the Peace by the local Commissioners of Land Tax. No person was to vote in a county election who had not been assessed to pay the Land Tax in the previous year. This Act appears to have been ignored and the measure was repeated in 20 Geo.III, cap.17 (1780). ... The Representation of the People Act 1832 [2&3 Will.IV, cap.45] removed the need for the Land Tax assessments to serve as registers of electors.

Early assessments are in the form of manuscript booklets [ie several pages form each year's record]. Later pro forma booklets were used. Each assessment generally records names of owner and occupier, sum assessed and rental. From 1799 an additional column is added for sums assessed but exonerated (redeemed by payment of a lump sum); from c.1826 the form allows for a description of the property but this information is frequently recorded at an earlier date (although generally the name of the property is not given).' [*Surrey Heritage*: surreycc.gov.uk]

Land Tax assessments are not an infallible guide to who owned what in Effingham but they certainly offer helpful insights. Often the ownership of a particular plot or property can be tracked through the years, or the dates when individuals moved into and out of ownership or occupation identified. Sensible adjustments have to be made for the in-built delay in the system: a change in land-holding which becomes visible in 1812 may have taken place at any time since summer 1811.

Surrey Land Tax records on *Ancestry*

Ancestry's top-level link to Surrey Land Tax records is

ancestry.co.uk/search/collections/4792/

Effingham Land Tax records on *Ancestry*

For Effingham, *Ancestry* purports to offer online the Land Tax records for the years 1780-1832. In fact, only the records for 1793-1831 are viewable, and the first of these, the record for 1793, omits the first double-spread of pages appearing in the original source.

The sequence begins at:

ancestry.co.uk/imageviewer/collections/4792/images/40762_308062-00000?treeid=&personid=&hintid=&usePUB=true&_phsrc=Twf6&_phstart=successSource&usePUBJs=true&xpId=1834435

Names of proprietors	Holds of Land	Names of occupiers	Holds	Taxes
Mr. Chaffin	for Doles	Mr. Wince	11	2 4
Mr. Calk	for Tilhouse	Edward Cook	9	1 16
Do. for	Beals	Do.	15	3 -
Do. for	Westmore	Do. & Fiddick	15	3 -
Do. for	for Shertons	Do.	6	1 4
Mr. Pandy	for Lands & tannements	Mr. Cooper one part	12 10	2 10
Do.		Mr. Miles the other part	18 5	8 13
Wotton	for one Land	Rich. But.	8 15	1 15
Miles Wincott	manusage of Land	him self	11 15	2 7
Mr. Cox	for the house in J. Street	him self	3 12 6	14 6
Do.	for amuseage & Land in the Common	Do.	7 7 6	1 9 6
Mr. Kellish	for Borkes	Mr. Wince	7 7 6	1 9 6
Mr. Cooper	manusage of Land	Charley & Co.	2 10	10 -
Mr. Sheet	for Land & tannements	him self	6 -	1 4 -
Do.	manusage of Garden	Geo. White	3 -	12 -
Do.	Do.	Mr. Butcher	4 -	16 -
Do.	for a house & Garden & do. Westmore	him self	2 5	9 -
Do.	for other Lands & Barn	Rich. Sheet	4 -	16 -
Mr. Butcher	for amuseage of Land	John Stevenson	5 17 6	1 3 6
Mr. Tucker	for a house & Shop & Garden	Edward Tarnham	4 7 6	17 6
Mr. Griffiths	for a house & Land	him self	4 17 6	19 6
John Rowland	Do.	him self	5 2 6	1 - 6
James Sheppson	Do.	him self	4 5	17 -
Geo. Bulfin	Do.	him self	2 10	10 -
Miles Hoggins	for a house & Garden & Blacksmith Shop	James Lacey	1 5	5 -
Rich. Barnett	Colage	him self	1 5	5 -
Mr. Hore	for amuseage of Land	Do.	2 18 6	10 6
Mr. Hubbard	Colage	Mr. Hore	1 10	6 -
Mr. Berray	manusage of Land	him self	21	4 4

Figure 1 The double-spread first presented by *Ancestry* for the year 1793.

Ancestry's filming of the Land Tax records has sometimes a single, and sometimes a double, spread per view or 'Frame'. Referring to the guide below, you can use the forward arrow to advance to the relevant Frame or, you can type the relevant number in the scroll box below the image and jump directly to the start of the year you want.

The '1810' Land Tax refers to the year of the summer in which the assessment was drawn up, not the year by which payment was due.

The following Frame numbers locate the start of the record for the year shown. *Note that the years 1805 and 1806 were filmed in reverse order.

Year	Frame	Year	Frame	Year	Frame
1793	6	1806*	82	1819	186
1794	missing	1807	93	1820	194
1795	11	1808	102	1821	203
1796	19	1809	111	1822	212
1797	missing	1810	120	1823	221
1798	27	1811	127	1824	229
1799	35	1812	136	1825	234
1800	44	1813	143	1826	240
1801	53	1814	150	1827	243
1802	62	1815	157	1828	247
1803	71	1816	165	1829	252
1804	78	1817	172	1830	257
1805*	87	1818	179	1831	261

ILLUSTRATIONS

Figure 1: by courtesy of Surrey History Centre.