

DURHAM LAND TAX (1759 – 1831)

**Transcribed by the
AIGS Northern Counties Interest Group**

Chester Ward

Darlington Ward

Easington Ward

Stockton Ward

Detached areas

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Introduction

Land Tax was first introduced in Britain in 1693 as a fixed poundage quota for each County. In 1698 the County quota was further subdivided into Wards or Hundreds and Parish or Township quotas. As well as land, the tax was payable on real estate, some offices of profit and tithes. In 1798 the tax was fixed perpetually at 4 shillings in the pound on the assessed value of the property and land owners were able to redeem the tax by a payment equal to fifteen years tax. By 1816 about one third of the land had been redeemed through this payment. Fortunately these redeemed owner's names continued to be listed in the records until 1832 despite them not having paid the tax annually. From 1780 until 1832 the Land Tax lists were used to establish the qualifications of land owners to enable them to vote in Parliamentary elections. Over this period duplicate returns had to be lodged with the Clerk of the Peace for electoral purposes.

In Durham County the Land Tax was collected by Wards (Chester Ward, Darlington Ward, Easington Ward and Stockton Ward). Also included (until 1836) were the detached parts (palatinates) of the County. These were Craikeshire in Yorkshire North Riding and Bedlington, Norham and Islandshire in Northumberland. Each Ward was further subdivided into two or three subdivisions and these further subdivided into Parishes or Townships.

Before 1780 the lists of the assessments only give a list of names with both owners and tenants merged together. From 1780 the names of the owners (or proprietors) and the tenants of the land were included in the lists in separate columns. Unfortunately at times individual names of the tenants were lumped together under the entry "tenants" which can make it difficult to follow particular individuals over a number of years. In later years there may also be a brief description of the property whether it being a farm, a dwelling house, a garden, a public house or an office etc. The property shown does not necessarily indicate the tenant's or the proprietor's abode. Many proprietors possessed multiple properties dispersed throughout the County and some tenants rented more than one property or sub-let to other tenants whose names were not listed. Also not listed were owners of land with a value less than 20 shillings.

Despite these shortcomings, the Land Tax records can be a valuable asset for finding the location of individuals or families in the pre-1831 era. This information can give a link to other sources such as manorial, estate and parish records which, if they have survived, can be searched.

The Transcription

Durham Record Office has a series of Durham Land Tax records covering the period 1759 to 1831 for the whole County. Not all years in this time frame are covered and not all places have entries in those years for which records exist. The AIGS possesses microfilmed copies of these records on sixteen 35mm films that are available in the Library for browsing or printing. These are labelled DUR 39 to DUR 54 in the library catalogue and can be found in the film cabinets. The transcript lists the relevant film for each entry making it easy to find the entry on the original document.

This transcription has entered most of the information detailed in the records. The amount of Land Tax payable and whether the land was freehold, copyhold or leasehold (when mentioned) has not been entered but can be readily found by reference to the original record on the film.

Surnames have been entered as written but given names have been expanded, e.g. Thos as Thomas, Jno as John. When searching for a particular surname, search under variants as well. Spelling was not always consistent, for example 'Waugh' was often entered as Waff, Woff or Wooff.

Titles, honorifics, occupations, etc. have been entered after the given names. The word 'late' should be interpreted with caution. It may mean the person is deceased or it may mean they were a recent owner or occupier of the land. Its context may be helpful in deciding the meaning but not always.

Place names have been entered as their modern spellings, e.g. Penshaw as Painshaw, Craike as Crayke. Townships and Parishes have been entered in alphabetical order and this may not necessarily be the order on the film.

Other information has been entered in the Property column due to lack of space for another column. Abbreviations have been kept to a minimum and are usually obvious. 'P' means proprietor and 'O' means occupier when used after a surname in this column.

Acknowledgements

This transcript has approximately 400,000 entries and has been transcribed and compiled by members of the Northern Counties Interest Group over several years. Those members who contributed to the various tasks include Fred Pedelty (late), Lois Clark, Rosemary Allen, Lois Saleeba, Vern Wilkinson, Heather Brain and Wes Proudlock. Many other members of the Group were involved at various checking stages and during preparation of the final transcript.