



Land Tax

Background

Land tax was payable for all property and land which had a yearly value of more than 20 shillings. It was introduced in to replace the Hearth Tax and was collected from 1693 to 1963. Records are arranged by hundred (an ancient grouping of parishes) then by parish. From 1780 the Commissioners of Land Tax were required to send copies of the land tax returns to the Clerk of the Peace so they form part of the Quarter Sessions records.

What records are there and what information will they contain?

Returns survive for the years 1713-1832, although there are only a few in the Quarter Sessions archives before 1775 (Q/Rel).

The land tax returns contain the name of the landowner and, from 1781, the occupier of the property. A description of the property is included after 1800.

Some returns and other records related to land tax, particularly after 1832, can be found in parish collections, estate collections and the local studies collection.

How to find the records

The main series of land tax records held at Gloucestershire Archives has been digitised and indexed by Ancestry. You can view records which have been digitised by Ancestry for free from Gloucestershire Archives or any Gloucestershire library, or from home with an Ancestry subscription www.ancestry.co.uk

To search for other records relating to land tax, try searching the online catalogue, which can be found on our website: www.gloucestershire.gov.uk/archives. Click on the link which says "online catalogue". Select "Quick Search" and type "land tax" into the Any Text field, then click on "search" and then "overview of records" to view the list of items under that reference. Click on the "finding ref" number on the left hand side to view more information about each item.