

## What was the Land Tax and who paid it?

Land tax was an annually-levied tax paid by land owners and was a means for central government to raise income. The rate of land tax was set each year by Parliament, but the money itself was collected at a local level under the supervision of the county gentry. The records are usually found among Quarter Sessions records. The original records for Glamorgan are held at Glamorgan Archives, but microfilm copies are available at West Glamorgan Archives.

## What information is in the Land Tax?

The depth of information recorded in the land tax returns does vary. Most of the original documents started as blank pages, so the information the parish constables put down varies from one to the next. However, in most cases you are going to find information arranged in the following four columns:

1. Name of owner
2. Name of occupier (i.e. the tenant who actually lived there)
3. Name of tenement (i.e. the name of the property or farm)
4. Details of tax due

The owner's name can provide a way in to estate records which may include leases, rentals and estate maps. The occupier's name and tenement name tell you who lived there at a particular date. The tax details can be useful to indicate the relative size or importance of the farm: the larger the farm, the more tax is due.

Each page has a header. There was an agreed format for laying it out (given below) but the wording tends to vary. This is where you will find the name of the parish or division covered by the assessment.

*County of Glamorgan to wit  
for the parish of Llanrhidian  
hamlet of Llanrhidian  
Higher Division*

*An assessment made in pursuance  
of several Acts passed for  
granting an aid to his Majesty by  
a Land Tax to be raised in Great  
Britain for the year 1816*

## What is on the Land Tax microfilms, and how is it all arranged?

The land tax assessments held at West Glamorgan Archives begin in the mid- to late-1700s (it varies from area to area) and come to an end in 1831. They are on microfilm, but the original documents are bundles of loose papers, rather than volumes, and it is clear from looking at them that some have been damaged, worn and faded over the years.

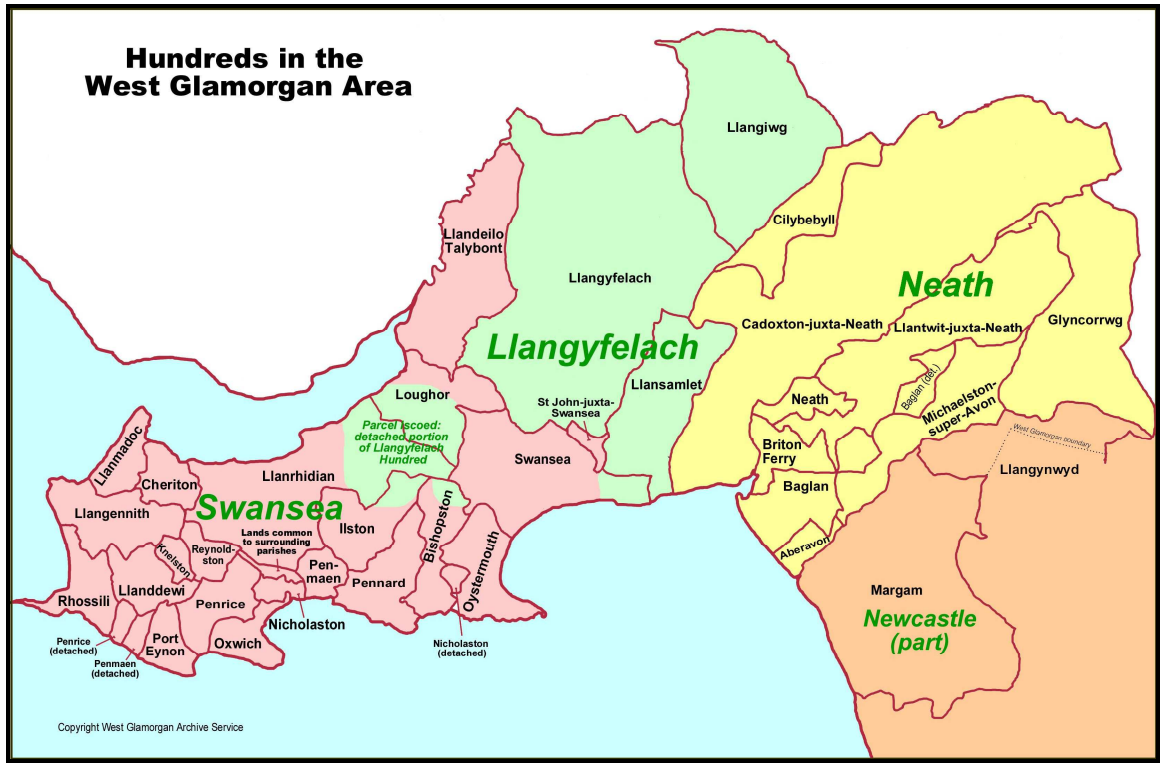
The original documents are organised by Hundreds (a hundred was an administrative subdivision of a county), and then divided up by year. Within a year-bundle, the papers are arranged alphabetically by parish. The list below is to help you find which order the areas come on the film. It should be noted that not all the assessments survive for every area for every year. If, for example, there is no surviving document for Clase Higher for 1823, there may be one for 1824.

(Page 4)

*County of Glamorgan*

*And Assessment made in pursuance of an Act of Parliament passed in the twelfth second year of his Majesty's reign for granting an aid to his Majesty by and for to be raised in Great Britain for the service of the Year 1810.*

Names of Proprietors	Names of Occupiers	Premises	Value	Land Tax
Thos. Mansel Talbot Esq.	Thos. Mansel Talbot Esq.	Margam Demesne	7 11 ..	..
d <sup>o</sup>	d <sup>o</sup>	at Llanberran the Village	3 3	..
d <sup>o</sup>	d <sup>o</sup>	Highway (Barnes)	10	..
d <sup>o</sup>	The <sup>r</sup> David Argo	Llanymyvan	12 10	..
d <sup>o</sup>	d <sup>o</sup>	Quarry near Llanymyvan	10	..
d <sup>o</sup>	d <sup>o</sup>	land by d <sup>o</sup>	3 3	..
d <sup>o</sup>	William Gubbings	Wain Road	4	..
d <sup>o</sup>	d <sup>o</sup>	Convent the Broken Star	6 6	..
d <sup>o</sup>	d <sup>o</sup>	Brayn Gwyn	5	..
d <sup>o</sup>	Mr Roger Jones	Wain Soap	3 3	..
d <sup>o</sup>	Thomas Joseph	Wain Soap	2	..
d <sup>o</sup>	d <sup>o</sup>	Quarry Deil Land	2 6	..
d <sup>o</sup>	d <sup>o</sup>	Wain near Cwmnabwy	5	..
d <sup>o</sup>	d <sup>o</sup>	Wain (Dyffryn)	1 8	..
d <sup>o</sup>	d <sup>o</sup>	Quarry (Hwy)	2 6	..
d <sup>o</sup>	d <sup>o</sup>	Wain (Cwmnabwy)	3 3	..
d <sup>o</sup>	Stephen Lewis	Wain (St. John)	1 10	..
d <sup>o</sup>	Morgan Jones	Wain (St. John)	2	..
d <sup>o</sup>	d <sup>o</sup>	Wain (St. John)	4 6	..
d <sup>o</sup>	Daniel David	Wain (St. John)	6 6	..
d <sup>o</sup>	John Thomas	Wain (St. John)	18 12	..
d <sup>o</sup>	d <sup>o</sup>	Wain (St. John)	2 9	..
d <sup>o</sup>	Stephen Rowland Esq.	Wain (St. John)	9 9	..
d <sup>o</sup>	d <sup>o</sup>	Wain (St. John)	12 10	..
d <sup>o</sup>	d <sup>o</sup>	Wain (St. John)	3 3	..
d <sup>o</sup>	d <sup>o</sup>	Wain (St. John)	7 3	..
d <sup>o</sup>	d <sup>o</sup>	Wain (St. John)	5	..
d <sup>o</sup>	d <sup>o</sup>	Wain (St. John)	16 6	..
d <sup>o</sup>	d <sup>o</sup>	Wain (St. John)	3 3	..
d <sup>o</sup>	d <sup>o</sup>	Wain (St. John)	10 7 6	..



## **Llangyfelach Hundred**

The land tax returns date from 1772-1831. The hundred consisted of 16 assessment areas which are arranged in the following order:

**Parcel Iscoed**, which was an old manorial division, separated from the remainder of Llangyfelach Hundred.

**Llangyfelach**, which was divided into eight hamlets:

Clase Higher	Penderry Higher (often written Pentherly Higher)
Clase Lower	Penderry Lower (often written Pentherly Lower)
Mawr Higher	Rhyndwyclydach Higher
Mawr Lower	Rhyndwyclydach Lower

**Llangiwg**, which was divided into four hamlets:

Alltygrug	Caegurwen (often written Keygurwin)
Blaenegel	Mawr

**Llansamlet**, which was divided into two hamlets:

Llansamlet Higher	Llansamlet Lower
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**Swansea**, which was divided into four divisions. Three were in Swansea Hundred; only this one was in Llangyfelach Hundred:

St Thomas

## **Neath Hundred**

The land tax returns date from 1784-1831. The hundred consisted of 22 assessment areas which are arranged in the following order:

### **Aberavon**

**Baglan**, which was divided into two hamlets:

Baglan Higher	Baglan Lower
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### **Briton Ferry**

**Cadoxton-juxta-Neath**, which was divided into nine hamlets:

Blaenhonddan	Neath Middle
Coedffranc	Neath Higher
Dyffryn Clydach	Neath Lower
Dulais Higher	Ynysymond
Dulais Lower	

**Glyncorrwg**, which was divided into two hamlets:

Glyncorrwg	Blaengwrach
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**Cilybebyll** (often written Kilibebyll)

**Llantwit-juxta-Neath**, which was divided into three hamlets:

Clyne	Llantwit Lower	Resolven
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**Michaelston-super-Avon**, which was divided into two hamlets:

Michaelston Higher	Michaelston Lower
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### **Neath**

## Newcastle Hundred

Of the Hundred of Newcastle, only Margam parish and part of Llangynwyd Higher are part of the West Glamorgan area. The land tax returns date from 1782-1831. The hundred consisted of 27 assessment areas which are arranged in the following order.

**Bettws**, which was divided into two hamlets:

Bettws Higher	Bettws Lower
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**Coychurch**, which was divided into four hamlets:

Coychurch Higher	Pencoed
Coychurch Lower	Peterston and Llanilid

**Coity**, which was divided into two hamlets:

Coity Higher	Coity Lower
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**Kenfig Borough**

**Laleston**, which was divided into two hamlets:

Laleston Higher	Laleston Lower
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**Llangynwyd**, which was divided into four hamlets:

Llangynwyd Higher	Llangynwyd Middle
Bayden or Llangynwyd Middle	Cwmdu

**Margam**, which was divided into four hamlets:

Margam and Brombil	Higher Kenfig
Hafod y Porth	Trissent

**Newcastle**, which was divided into two hamlets:

Newcastle Higher	Newcastle Lower
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**Newton Nottage**, which was divided into two hamlets:

Newton	Nottage
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**Pyle**

**St Brides Minor**

**Tythegeston**, which was divided into two hamlets:

Tythegeston Higher	Tythegeston Lower
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## Swansea Hundred

*Land tax returns 1766-1831. The hundred consisted of 30 assessment areas which are ordered as follows:*

**Bishopston**

**Cheriton**

**Ilston**

**St John-juxta-Swansea** (usually written St Johns)

**Knelston**

**Llanddewi**

**Llangennith**

**Llandeilo Talybont**, which was divided into five hamlets:

Tir Brenin	Gwenlais
Priskedwyn	Ynyslwchwr
Glynllwchwr	

**Llanmadoc**

**Llanrhidian**, which was divided into three hamlets:

Llanrhidian Higher                      Llanrhidian Lower  
Walterston and Cilbion

**Loughor**, which was divided into two hamlets:

Loughor Borough  
Loughor Parish (usually just written as Loughor)

**Nicholaston**

**Oxwich**

**Oystermouth**

**Penmaen**

**Pennard**

**Penrice**

**Port Eynon**

**Reynoldston**

**Rhossili**

**Swansea**, which was divided into four hamlets. One was in Llangyfelach Hundred, and three in Swansea Hundred.

Swansea Higher  
Swansea Lower  
Swansea Town and Franchise\*

- \* The Town and Franchise of Swansea means in effect the Borough of Swansea. It was in some senses treated separately from the remainder of Swansea Hundred, and the land tax assessments are on separate films. The town is listed first. The householders are all listed, with the houses arranged by street. The "Franchise" (i.e that part of the Borough of Swansea that lay outside the built-up part of the town) was listed afterwards.

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