



## Useful Information

### Manchester Central Library – Rate books

[www.manchester.gov.uk/directory\\_record/212408/rate\\_books/category/1367/view\\_all\\_collections](http://www.manchester.gov.uk/directory_record/212408/rate_books/category/1367/view_all_collections)

### Land Tax

[www.manchester.gov.uk/directory\\_record/212392/land\\_tax/category/1367/view\\_all\\_collections](http://www.manchester.gov.uk/directory_record/212392/land_tax/category/1367/view_all_collections)

### Manchester Archives +

[www.manchester.gov.uk/info/448/archives\\_and\\_local\\_history](http://www.manchester.gov.uk/info/448/archives_and_local_history)

### Find My Past

[www.findmypast.co.uk](http://www.findmypast.co.uk)

### Ancestry

[www.ancestry.co.uk](http://www.ancestry.co.uk)



For more detailed information:  
[www.mlfhs.uk](http://www.mlfhs.uk)

### Manchester & Lancashire Family History Society

3rd Floor, Manchester Central Library,  
St. Peter's Square, Manchester, M2 5PD  
Email: [office@mlfhs.org.uk](mailto:office@mlfhs.org.uk)

### Archives +



## Rate Books

Rates were local taxes which originally funded the relief of the local poor, but which later expanded to include the maintenance of highways and other public works including the upkeep of water and gas supplies, sewers, fire brigades, street lighting and hospitals.

### A Brief History of Rates

The foundations of the rating system were laid by the Elizabethan Poor Relief Acts 1597 and 1601, which required each parish to appoint overseers of the poor, who would take responsibility for the relief of the poor in their parish. To meet the cost, the overseers were empowered to levy a charge (the poor rate) on the occupiers of properties within the parish. The poor rate was progressive and based upon the value of the property occupied and typically collected in June (Midsummer), October (Michaelmas) and January (Christmas). Rating disputes were heard at the Quarter Sessions.

Ecclesiastical parishes became, in effect, administrative units and over time acquired responsibilities for other local services including the maintenance of public highways, education, drainage and sewers, together with the right to levy rates for these purposes. Separate church rates ('leys') were raised for the maintenance of the church. The majority of these separate rates were consolidated into a single Poor Rate in 1739.

Following the Poor Law Amendment Act of 1834, the poor rate was set and collected by boards of Poor Law Guardians representing newly established poor law union. A poor law union might consist of a single large parish (such as Manchester) or, as was normal for most of the country, of several smaller parishes.

The collection of rates was transferred to newly established County Councils (in 1888) and District Councils (in 1894), who levied rates to fund items such as gaols and hospitals. The Boards of Guardians and the Poor Rate were abolished with effect from 1 April 1930 with Local Authorities assuming sole responsibility for raising local taxation.

### **What information does the rate book provide?**

Name of occupier, name of owner, description of property (house, warehouse, shop etc), name or situation of property (e.g. street address, township, parish, polling district), rate to be paid (e.g. poor rate, water rate etc), date and amount paid or default in payment.

Rate books are arranged alphabetically by street address which can be an obstacle when looking for a named individual, as is the lack of name indexes. However, the arrangement of the books is particularly useful if you are researching the history of a house or the development of an area. The names of those that were too poor to pay are also listed. After 1834 the owner and occupier were listed and printed standard forms were used.

### **Why use rate books and how can they help my research?**

Rate books help you to find your ancestors between census years and can tell you more about your ancestor. For example:

- They can be used as a guide to how long someone was at a particular address.
- They can act as a type of census or directory of local people and can be used to track surname distribution.
- They are an excellent census substitute and are useful for filling in gaps between census years.

### **How much did your ancestors pay in rates?**

The rate books can be used not only to see who owned and occupied the property but also to look at the property valuation. This can be helpful to determine their social status. What type of property are they paying rates on? A house, warehouse or maybe a shop? Are they

landlord or tenant? When do they appear or disappear from the rate books? The sudden disappearance of a name could indicate death, change of ownership, or a move away from the area.

### **Who paid the rates?**

The rate was levied on the occupier of the property, who in some cases would also be the owner.

### **Where can I access rate books?**

The survival of rate books is far from guaranteed, since there was no obligation to preserve records which had little practical value after they were completed. Population growth especially in urban areas led to a huge increase in the number of rate books produced and many authorities simply destroyed the records.

The best place to look for rate books is at a County Record office. For Manchester, rate books starting in 1706 are available at Manchester Central Library where they can be viewed on microfilm and can be accessed without an appointment. Original rate books are held in the archives and require an appointment to view. Some of these items are held offsite.

### **Can I access them online?**

Scanned copies of the rate books for Manchester, starting in 1706, are available at [findmypast.co.uk](https://www.findmypast.co.uk) where they can be searched for the names of owners and occupiers.

The coverage for Manchester at the time of writing extends up to 1900 but will be extended further, so it is recommended that you check the details on Findmypast for the latest picture.

Findmypast and other pay-per-view sites have a small number of other rate books and it is worth checking occasionally to determine if any new rate books have been added to their collections.

