

USING SWEDISH TAXATION RECORDS TO SOLVE TOUGH GENEALOGICAL PROBLEMS

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When conducting Swedish research, genealogists quickly become familiar with chronological birth/marriage/death parish records (*Kirkenborger*), clerical surveys (*Husförhör*), and probate records (*Bouppening*). These documents, coupled with emigration records and comprehensive research within the United States, form the bedrock of investigation into our Swedish past.

At some point these traditional records may not suffice to answer our research questions. The records we find may have gaps, may terminate early, or are just too difficult to read. The Swedish taxation records, or *mantalslängder*, also called the “population register,” may be of help. These little used records may, in fact, be the only source of evidence in certain situations.

Swedish taxation records are some of the oldest extant records of the tenant farmer. In the 16th century King Gustav Vasa established a personal tax on the population.¹ This was not a tax on property or product, but rather a head tax on individuals between the ages of 15 and 63. Individuals older than 63 were not counted, nor were the infirm, physically handicapped, etc. Nobility, soldiers and other governmental workers were also not taxed, although the wives of soldiers were counted. The effective date of taxation was 1 November of each year.²

The taxable age range changed over time:

- 1652 – 1841, ages 15-63
- 1841 – 1857, ages 17-63
- 1857 – 1887, ages 18-63³

Two copies of the original document were created from the working copy made by the tax assessor—one copy was sent to the central government by the exchequer (*Kammararkivet*) and one to the county archive (*länsstyrelsens arkiv*). The latter is the record set filmed by

¹ Olaf Cronberg, “Thanks to the Tax Collectors,” *Rooted In Sweden*, 4: April 2007, 6. <http://www.dis->

² Carl-Erik Johansson, *Cradled in Sweden* (Sandy, Utah : Everton Publishers, 2002), 142.

³ *Ibid.*, 146.

ArkivDigital. These were photographed in color using more contemporary equipment and are thus easier to read. The King’s or National Archive’s copy are the same images as those filmed by FamilySearch in the 1940s. The images are black and white with no gray scale.⁴

The earlier the record, the less information the taxation record contains. For example, the 1703 record for Hishult parish contains only the name of the head of household, marital status, children (by tick mark) and the total of taxable individuals on the property. Later records contain much more information. See Table 1.

The taxation records are similar in some respects to the pre-1850 United States population schedules, or the “tick mark censuses.” These records employed a similar tick mark approach to counting individuals who were of a particular age, but the Swedish taxation records contain more information to assist in ancestor identification. Ages for farm members can be indirectly determined from the time when the individual became “taxable,” even if they are not specifically named.

Table 1:
Comparison of 1840 US Census and 1840 Swedish Tax Record for Content

	1840 US Census	1840 Swedish Tax List
To locate person of interest must have	City/Township or county, state, name	County, court district, parish, farm, name
Indexed	By name of individual	By parish (SVAR)
Head of Household (HOH) named	Yes	Yes, unless a soldier or widow
Composition of family	Yes	Yes
Farm/family members named	No	Earliest documents, no; yes, for later years
Ages of HOH & farm/family members	As a range, usually 10 years	A wide range, but later documents are more specific
Sex of farm members	Yes	Yes

⁴ *Family Search Wiki*, “Sweden Taxation.” For jurisdictional divisions see “Swedish Judicial Records for Family History Research,” (<http://familysearch.org>), modified 19:53; 28 September 2017.

Relationship of members of family to HOH	No	Yes
Size of land/farm	No	Yes
Neighbors	Yes	Yes
Identification of occupation	No	Yes
Whether moved in or out in tax year	No	Sometimes
Frequency of assessment	Every 10 years	Almost every year
Years covered	1790-1840 +	Early 1700s to 1890, though extant records vary by parish

ACCESSING THE SWEDISH TAXATION RECORDS

There are four sites that have these documents available.

FamilySearch (FS): The Family History Library has tax records available on film.⁵

SVAR: RiksArkivet, the National Archives of Sweden, has digitized the original black and white FS films and placed them in their Research Center, SVAR. Although multiple parishes are contained in a single volume, the advantage of the SVAR documents is that they are hyperlinked to each parish. Records are now available for free.

<https://sok.riksarkivet.se/svar-digitala-forskarsalen>

Once logged in: SVAR > county name > mantalslängd > parish name

ArkivDigital (AD): AD has recently photographed the original documents in color. AD is a fee-based service, and at the time of this writing service access costs about \$250/year. The advantage of these documents is that the color images can show more information (for example, an ink blot might actually be read through to see what is underneath). There are also color enhancement tools available to make the reading of difficult documents easier.

Locating the parish requires you to scroll to the exact page based on the page number. Once you find your parish and farm in one year, the tax assessor usually continued with that locational pattern for several years.

<http://www.arkivdigital.net/>

⁵ FamilySearch, Catalog (<http://familysearch.org/catalog>). Search: Sweden, [County name] > census.

Once logged in: AD > insert the county name and “country office” > “landkontor” of appropriate parish > population register for year of interest

Ancestry: Ancestry has a limited set of Swedish tax records. Ancestry is a fee based site.

If you have a particularly pesky problem, look at the record in both SVAR and ArkivDigital, the two purveyors of the documents, as there may be slight differences between the two sets. If a year is missing in the set held by one, the other repository may have the information in its copy.

SWEDISH TAX RECORDS AND THE GENEALOGICAL PROOF STANDARD

While the parish records (BMD and clerical surveys) provide much information, Swedish taxation records can verify or dispute a finding in parish records. Created by the court rather than the pastor, Swedish taxation records were created independently of the ecclesiastical records.⁶

While there was a notable number of individuals evading the tax, you can rely on the fact that if your ancestor is listed, they worked hard to make sure they weren't listed twice, eliminating some of those same name-same person problems. In addition, not many individuals were missed, as the taxman usually got his due! These records constitute a set that can further confirm family facts, which have been gathered using the BMD parish records and the clerical surveys. Because of these reasons, the taxation record set, coupled with parish records, can often satisfy the requirements of a reasonably exhaustive research in the Genealogical Proof Standard.⁷

If you consider the tax records similar to a census, and the year and author is the important characteristic, your citation might look like this:

1818 *Hök landkontor* [country office] (Hallands County, Sweden), population register, Hishult parish, Rishult farm, EIII.119, image identifier AID v98646.b141, household of Bengt Andersson's widow, not named; digital image, *ArkivDigital* (<http://www.arkivdigital.net> : accessed 8 January 2018); citing Lund Archive, Sweden.⁸

I include the AID number in my citations, although it is specific to ArkivDigital. By inserting that image identifier into the proper field in AD, the reader can go straight to the correct page for the record. This is a great time saver.

⁶ *Family Search Wiki*, “Sweden Taxation.”

⁷ For Genealogical Proof Standard, see: Board for Certification of Genealogists, *Genealogy Standards* (Nashville: Ancestry.com, 2014) 1.

⁸ Hök is the name of the court.

Be sure to analyze and correlate the information found in the taxation records. It is only by comparing year to year that we can construct the family structure and can identify missing individuals who might have married, died or aged beyond 63.

Tax records are original sources, with the most likely informants being the heads of households. Whether the evidence is direct, indirect or negative depends on your research question; but tax records are known for being great examples of negative evidence—if your ancestor wasn't in the record there are a finite number of reasons why he was not.

Take time to identify where evidence may conflict. Name spellings are often different from generation to generation. Using the correlation tools of timelines and tables often reveals conflicts needing to be resolved or justified.

Taxation records are not what one normally turns to in conducting Swedish genealogical research. They are so little used that the need to document our findings is even more important.

TYPES OF PROBLEMS TAXATION RECORDS CAN SOLVE

Spanning the gap of missing records:

If your chronological birth/marriage/death parish records have record gaps, the tax lists can provide the data to bridge these gaps. This is particularly important with patronymic naming practices, where a gap in generations may result in an inability to proceed further. Sometimes the movements of the family are covered in the taxation records as well.

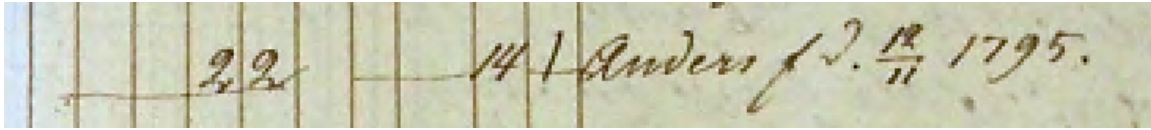
Finding the year of death of an individual:

It is not usually hard to determine a range of years of birth or even of marriage if the childrens' birth years are known; but the year of death can be 40 or even 50 years after the birth of the last child. That involves a lot of scrolling through difficult to read parish death records. One way to increase the efficiency of your search is to use the taxation records at 5-year intervals until the individual drops off the rolls. Even if they reached the age of 63, they will often be acknowledged as living. Then look at the intervening five years by one-year increments. This can narrow down the death year to a range of 2 years at most, at which time the BMD records can be more easily consulted.

13. total of the taxable. (4)⁹

How to read the document on the right page of the book:

There is less familial information on the right side, but it can include some “gifts”:



Left to right: columns 1-4 indicate others in the household, e.g. infirm, over 65 etc. (none), number of males of taxable age (2), number of females of taxable age (2). Next three columns are other types of occupants, household number (14), newly taxable (1). The bonus evidence is the comment noting that Anders’s birthday was 12 November 1795.¹⁰

RESOURCES

- Arkivdigital. “Tax Registers (Mantalslängder).” *ArkivDigital*. 24 February 2015. <http://blog.arkivdigital.net/tax-registers-mantalslangder/> : 6 February 2018.
- Cronberg, Olaf. “Thanks to the Tax Collectors,” *Rooted In Sweden*. 4 (April 2007). E-journal. 6-8. http://www.dis-sweden.org/rooted/RootedInSweden_4_low.pdf : 6 February 2018. (Article is written in English.)
- *Family Search Wiki*, (https://familysearch.org/learn/wiki/en/Sweden_Taxation), “Swedish Taxation,” rev. 20:12, 9 June 2017.
- -----, (https://familysearch.org/learn/wiki/en/Swedish_Mantalsl%C3%A4ngd), “Swedish Mantalslängd,” rev. 20:53, 15 May 2017.
- Morelli, Jill. “Swedish Records Merge Identities to Reveal Bengt Andersson’s Parents” *National Genealogical Society Quarterly*. 105 (Sept 2017): 199-210. Article illustrates the use of tax records for genealogical purposes.

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⁹ Johansson, *Cradled in Sweden*, 142-145.

¹⁰ *Ibid.*