

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*), household examination (*Husförhör*), and estate inventories (*Bouppenking*). These documents, coupled with emigration records and comprehensive research within the United States, form the bedrock of investigation into your Swedish past.

At some point these traditional records may not answer your research questions. The typical records we search may have gaps, terminate too early, or are impossible to read. The Swedish taxation records, or *mantalslängder*, also called the “population register,” (We will abbreviate as MTR.) may be of help, particularly for work in the 1700s. These little used records may, in fact, be your only source of evidence.

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 taxed, nor were the infirm, physically handicapped, etc. Nobility, soldiers and other governmental workers were also not taxed, although the wives of soldiers were. The effective date of taxation was 1 November of the previous year.²

The taxable age range changed over time:

- 1652 – 1841, ages 15-63; the era of most interest
- 1841 – 1857, ages 17-63
- 1857 – 1887, ages 18-63³

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 much more information to assist in ancestor identification. The age or an age range for farm members can be indirectly determined from the time when the individual became “taxable,” even if they are not specifically named. Individuals in the household of their fathers often have the relationship to the head of household identified.

ACCESSING THE SWEDISH TAXATION RECORDS

There are four sites that have these documents available.

- *FamilySearch* (FS), free: The Family History Library has tax records available on film.⁴ Search in the Catalog [COUNTY, Sweden], > Taxation, Find your parish. You probably have to go to an Affiliate to read them.

¹ Olaf Cronberg, “Thanks to the Tax Collectors,” *Rooted In Sweden*, 4: April 2007, 6. http://www.dis-sweden.org/rooted/RootedInSweden_4_low.pdf.

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

³ *Ibid.*, 146.

⁴ *FamilySearch*, Catalog (<http://familysearch.org/catalog>). Search: Sweden, [County name] > census.

- *SVAR*, free: RiksArkivet, the National Archives of Sweden, has digitized the original black and white FS films and placed them in their Research Center. They are re-digitizing them in color. <https://sok.riksarkivet.se/svar-digitala-forskarsalen> . Click on the British flag for English. Once logged in: SVAR > Register of Population 1642-1820 > [COUNTY] > [PARISH]. Choose the ones in color if available. Must have parish name to access.
- *ArkivDigital* (AD) \$\$: AD has photographed the original Provincial documents in color. AD is a fee-based service. <http://www.arkivdigital.net/> Once logged in: AD > Index Search > Quick Find: Mantals Tax Records > [PARISH]

Tip: If a year is missing in the set held by one, the other repository may have its copy. This is because AD filmed the provincial records and SVAR holds the States' Archive copy.

SWEDISH TAX RECORDS AND THE GENEALOGICAL PROOF STANDARD

Swedish taxation records were created independently of the ecclesiastical records. While the parish records (BMD and household examinations or *husförhör*) provide more information, Swedish taxation records can verify or dispute a finding from the parish records.⁵ While there were some 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. These records constitute a set that can further confirm family facts, which have been gathered using the BMD parish records and the *husförhör*. Because of these reasons, the taxation record set, coupled with the others, can contribute to the requirements of a "reasonably exhaustive research" of the Genealogical Proof Standard.⁶

Tip: in ArkivDigital, use alt+1 to copy a source to your clipboard. Just paste it into your citation field; and add the parish, farm name, person name, event and [YEAR]. You're done!

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 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. Spellings of names, villages and farm names can differ from record to record—sometimes slightly and sometimes a lot. Use the correlation tools of timelines and tables to reveal conflicts needing to be resolved or justified.

TYPES OF PROBLEMS TAXATION RECORDS CAN SOLVE

Spanning the gap of missing records: If your early chronological birth/marriage/death parish records have record gaps, the tax lists can bridge these gaps. This is particularly important with patronymic naming practices, where a gap in records may result in an inability to proceed further—which Lars is the father of your Johan Larsson?

Finding the year of death of an individual: While indexes are coming on line for BMDs, it can still be difficult to determine when a person died; 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. They might have aged out (63) or they might have died. Start your scrolling in the BMDs with a year or two before the ancestor dropped off the MTR records. Nevertheless, the amount of scrolling is greatly reduced. Alternatively check out the indexes on ArkivDigital.

⁵ *Family Search Wiki*, "Sweden Taxation."

⁶ For Genealogical Proof Standard, see: Board for Certification of Genealogists, *Genealogy Standards* (Nashville: Ancestry.com, 2014) 1.

Compensating for poorly-written or faded entries: The assessor used a form (self-generated) for the records. So, if your BMD parish record is written in narrative style, the taxation records can often help find the individual and his family more easily.

Pushing the ancestral line back: Tax records often commence at an earlier date than the parish records. Continuation with the tax records can push the family lineage back decades more than the extant BMD records, at least on the paternal line.

Tip: This record set works best for males who did not move around a lot, as females were usually not named. Older females may be named if they survived their husband.

Tip: The tax assessor had a vested interest in noting moves from one farm to another. Watch for it in the comments column. You may get the actual date of the move!

How to read the document:

The numbers refer to the columns and the description below.

Image 1:

1818 Hishult mantals tax record for Bengt Andersson, Rishult Farm:

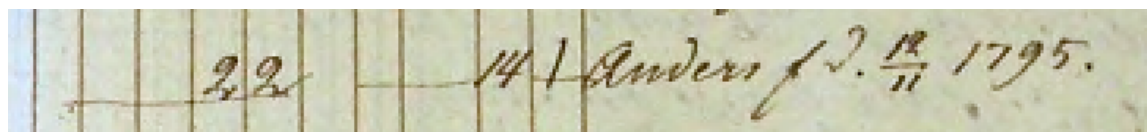
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
Rishult	1/4	1.	Bengt Andersson	45				1.				3
			J. Anders	22								
			J. Ulman	20				1.	1.	1.		4
	1/4	1.	Sven Nilsson	23				1.	1.			2
			J. Carl. Sven	55				1.	1.			2

Left to right by column number:

1. name of farm (Rishult)
2. statistical tick mark to assist in counting the number of farms
3. size of farm in *mantals* (1/4)
4. statistical tick mark to assist in counting the number of families
5. name of HOH and farm members (Bengt Andersson's widow, 45, and two sons and one daughter)
6. blank column (yours may not be blank)
7. tick mark for male HOH (no entry, Bengt died in 1815)
8. tick mark for widow of HOH (no given name)
9. tick mark of male children of taxable age (should be the number two, but isn't)
10. tick mark of female children of taxable age (should be the number one, but isn't)
11. tick mark of male worker of taxable age (I believe this is incorrect, as son Johannes is of age and a family member (see no. 9 above). This was probably an entry by the tax assessor to make sure the taxable children were all counted)
12. female workers of taxable age (no entry) and the total number of "heads" of taxable age (4 in the Bengt Andersson family, 2 in the Sven Nilsson family and 2 in the farmer Sven family, no surname given)
13. total of the taxables (4/2/2)⁷

⁷ Johansson, *Cradled in Sweden*, 142-145.

Continue the entry across the page. Sometimes the entry is on one page only.
There is less familial information on the right side, but it can sometimes include a “gift”:



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 son Anders’s birthday was 12 November 1795.⁸

Tip: There is wide variation in the construct of the self-made tax forms. The example above is but one.

RESOURCES (Websites were checked January 2025).

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⁸ Ibid.